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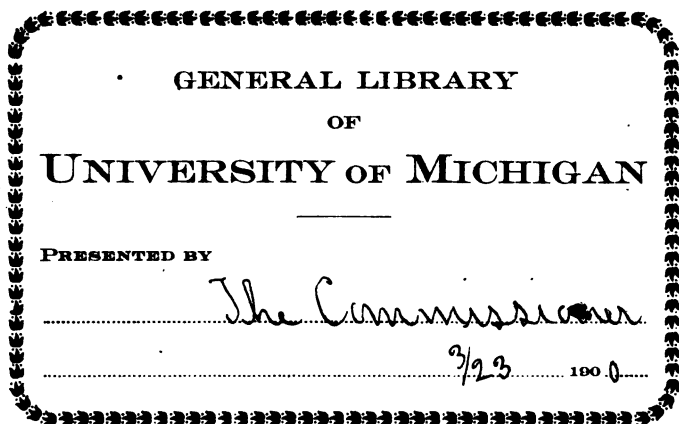
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FIFTEENTH ANNUAL REPORT  
OF 92209  
THE BOARD  
OF  
GAS AND ELECTRIC LIGHT  
COMMISSIONERS  
OF THE  
Commonwealth of Massachusetts.

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JANUARY, 1900.  
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## Commonwealth of Massachusetts.

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The Board of Gas and Electric Light Commissioners respectfully submits its fifteenth annual report.

There are now under the supervision of the Board one hundred and forty-four companies and the gas or electric light plants of fifteen towns and two cities. This is an increase for the year of six companies and one town. Of the companies, forty-six are engaged in the supply of gas only, twenty-four in the supply of both gas and electric light and seventy-four supply only electric light. Of the municipalities, three have plants for the supply of gas and electricity, the others supply only electric light.

The following table gives the corporate names of the companies chartered under general laws during the year 1899 with gas or electric lighting powers, with the amount of capital and the locations of each, as stated in their charters : —

Weymouth Water Power Company, . . . .	\$30,000	Weymouth.
Callender Power Company, . . . . .	5,000	Stockbridge.
The Winthrop Gas and Electric Company, .	100,000	Winthrop.
The Iowa Light, Heat and Power Company, .	50,000	Boston.
Citizens Gas and Electric Light Company of Spencer, Mass., . . . . .	60,000	Spencer.
Norwood Electric Company, . . . . .	15,000	Norwood.
Norfolk Electric Light and Power Company, .	50,000	Medway.
Everett Gas Company, . . . . .	10,000	Everett.
The Lexington Gas and Electric Company, .	40,000	Lexington.

Of the companies named above, only the Iowa Light, Heat and Power Company and the Norfolk Electric Light and Power Company have applied for approval of an issue of stock.

Appendix A to this report contains the first exhibit of financial data relating to the electric lighting business in the towns of Ayer, Chester, Medfield and Medway. The Ches-



ter Electric Light Company is the name under which Mr. E. Leroy Gardner of Chester is engaged in the supply of electric light in that town. He began to supply commercial lights early in March and street lights in the latter part of June. The Medfield Electric Light and Power Company, having completed the construction of its plant, began to supply electric lights July 1. The Medway Electric Light and power Company began to supply street lights in March. This company, having been delayed about perfecting the title to its plant, has not yet engaged in the supply of commercial lighting. The Iowa Light, Heat and Power Company is an organization composed for the most part of citizens of other States who have sought incorporation under the laws of this Commonwealth for the purpose of acquiring and operating electric lighting plants outside of the State but under the supervision of this Board, so far as it may be possible to extend it to such corporations. This company took possession on September 26 of the property and business of the Marion Light, Heat and Power Company, a corporation organized under the laws of the State of Iowa, and engaged in the supply of electric light and power in the town of Marion in that State.

The petition of the Ayer Light and Power Company for approval of an issue of capital stock has been granted by the Board, and a new plant for the manufacture and sale of electricity has been constructed in the town of Ayer. The corporation has not yet perfected its title to this property, which has been operated by Mr. William M. Sargent of that town on his own account.

The Attleborough Gas Light Company Corporation has been supplying gas in Attleborough since January 1, having on that date taken possession of the plant of the voluntary association, known as the Attleborough Gas Light Company, for many years engaged in the supply of gas in that town.

The litigation, begun in January, 1898, by the Westfield Gas Light Company, to compel the town of Westfield to purchase its gas and electric light plants and to determine the price of the same, has been settled by agreement of the parties, and the town took possession of the plant on June 1, 1899. The price paid for this property was approximately \$150,000.

The Lexington Gas Light Company in March made an assignment for the benefit of its creditors. On August 14 it was adjudged bankrupt, upon a creditors' petition filed July 13. On August 5 the property of the corporation was sold under foreclosure of the mortgage given to secure its bonds. It was purchased and has since been operated in the interest of the bondholders. The Lexington Gas and Electric Company has been organized by other parties, who have a contract to purchase the property from the present owners. The Lexington Gas Light Company was organized under the general law in 1874, and its works were built for the manufacture of oil gas. It added a plant for making and selling electricity in February, 1893, and since then has supplied electric light to the town and private consumers. It has been in financial difficulties for much of the time since this department of its business was undertaken.

In February a receiver was appointed for the Spencer Gas Company, on petition of holders of bonds which were in default. In July the receiver was discharged by agreement of parties to the bill, and its property was restored to the corporation. This company was organized in July, 1886, with a capital of \$50,000. It constructed its works for the manufacture of gas under a patented process, and began to sell gas in Spencer at the price of \$1.25. In July, 1887, its capital had been increased to \$75,000, and it had issued \$75,000 of bonds. In June, 1888, its capital had increased to \$85,000, and in January, 1889, it refunded its bonds, increasing their amount to \$85,000. The price was increased in November, 1890, to \$1.60, and in October, 1897, to \$2. Up to June 30, 1890, the gas business appears from the annual returns to have been conducted at a loss, and the company's profits have rarely been sufficient to pay the interest on its bonds. Since the restoration of its property to the company the amount of bonds has been scaled to \$59,950, and the interest rate on nearly all of these to 4½ per cent.

At the date of the last annual report petitions of the Massachusetts Pipe Line Gas Company for permission to lay mains were pending before the city councils of Chelsea and Malden. In the former city the petition has been withdrawn,

in the latter it is still pending. This company has laid mains in the town of Brookline, the cities of Everett, Somerville and Cambridge, and in the Brighton, Charlestown, Dorchester and Jamaica Plain districts of Boston, as well as in the city proper, to points at or near the works of the Boston, Brookline, Charlestown, Dorchester and Jamaica Plain companies. The New England Gas and Coke Company began to supply gas from its works in Everett through the Massachusetts Pipe Line Gas Company to the Jamaica Plain Gas Light Company on December 3 and to the Brookline Gas Light Company on December 5. The manufacturing plant of the Jamaica Plain company was closed down on the date named, and since then all the gas sold by this company has been made at the Everett works and purchased from the Pipe Line company. The amount supplied to the company in this way during December averaged about 365,000 cubic feet per day. An average of about 1,231,700 cubic feet per day has been supplied from the same source and in a similar manner to the Brookline company during the month of December. This has been mixed with the illuminating water gas made at the Brookline works and distributed in the territory of that company as a mixed coal and water gas, containing about 54 per cent. of the latter.

In July, 1899, the Haverhill Gas Securities Company was chartered under the laws of this Commonwealth with a capital of \$500,000, and with the avowed purpose "to transact a general brokerage business, and to purchase, hold, sell, assign, transfer, mortgage, pledge or otherwise dispose of the shares of capital stock, or of any bonds, securities or evidences of indebtedness created by any other corporation or corporations of the Commonwealth of Massachusetts, and while owner of such shares of stock to exercise the rights, powers and privileges of ownership." It has since transpired that in these words the real purpose of this corporation was adroitly concealed. Its promoters and principal incorporators had previously completed negotiations for the purchase of all the outstanding stock of the Haverhill Gas Light Company, whose par value was \$75,000, and had agreed to pay therefor substantially the entire capital of the securities company. The money gathered for this purpose

was first used to pay up the stock of the securities company in formal compliance with the law, and immediately paid out to the stockholders of the gas light company in payment for their stock, the entire capital of the former company being used for this purpose. The securities company then proceeded to issue and sell 5 per cent. debentures for the full amount of \$500,000, with the stock of the gas light company deposited with a trustee as the collateral therefor. The holders of the securities company's bonds were thus made to contribute the entire amount paid for the gas company's stock. The amount originally put in by the promoters was then where it might be returned to them as a dividend of the securities company, leaving to them as a profit the entire capital stock of the securities company and the control of the gas light company. We have been unable to learn that the securities company possesses or expects to acquire any property other than this equity in the Haverhill Gas Light Company's stock, or to have any source of income except the returns of that company's business. Chapter 310 of the Acts of 1868, re-enacted as section 18 of chapter 105 of the Public Statutes, and in chapter 350 of the Acts of 1894, contains the following provision: "No railroad corporation, telegraph, or gas light company chartered under the laws of this Commonwealth shall hereafter declare any stock dividend or divide the proceeds of the sale of stock among its shareholders. . . ." This is not merely a prohibition against stock watering, but against the division of surplus into new capital stock. The principle announced in this statute ought not to be defeated by any shrewdly contrived method of stock manipulation. The obvious purpose and tendency of the securities company are to evade and annul the policy which this statute declares. Its acts are indirectly but distinctly an effort to capitalize the gas company's surplus, and its existence is a menace to the interests of the gas-consuming public in Haverhill. The Board respectfully recommends that the Legislature annul the charter of the Haverhill Gas Securities Company. Such a course would tend only to restore the stock of the gas light company to the bondholders of the securities company, who have already virtually bought it at a liberal price, and deprive the pro-

motors of the securities company of no property except an opportunity for profit through a manipulation of the stock of the gas company, carried on in defiance of what for more than thirty years has been the well-understood policy of the State toward such corporations.

#### COMPULSORY SUPPLY.

The same course has been pursued as in previous years upon complaints of persons unable to agree with the companies as to the terms upon which they might be supplied with gas or electric light, and all such cases, with a single exception, have been satisfactorily adjusted without the necessity of formal orders or hearings.

In the case of Andrew A. Meyers *et al.* against the Quincy Electric Light and Power Company, a petition to require the company to extend its lines and supply electric lights in that part of the city of Quincy known as Hough's Neck, which had been formally heard and was pending at the date of the last report, further hearings have been given on request of the petitioners. The statute provides that upon such an application this Board may issue an order requiring the company to supply upon such terms and conditions as are legal and reasonable. Several public hearings were given on this petition in 1898, at which the grounds for and against the request were presented by the petitioners and the company. As a result, an understanding was reached by which the company agreed to extend its lines to Hough's Neck, provided Mr. Meyers filed a bond with satisfactory surety to purchase electricity amounting to \$300 a year for three years. In September of that year Mr. Meyers offered a bond with a surety whom the company declined to accept, and the matter was dropped. In April, 1899, at the request of the petitioner, the case was reopened and further hearings were given. At these Mr. Meyers withdrew his offer to take electricity to the amount of \$300 annually, and asked that the company be required to extend its lines without a guaranty. Hough's Neck, it appeared from the evidence, is a summer and holiday resort, with the usual attractions of places of that character, — restaurants, hotels, etc. The permanent residents are few and the houses they occupy

moderate in cost. The taxable property amounts to something over a million dollars, and the district is connected with Quincy Centre by an electric railway, which, however, is not operated during the winter. For a distance of about three and a half miles between the Centre and Hough's Neck there are no street lamps and no electric light lines. Upon a consideration of all the facts in the case, the Board recommended that the petition should be granted; but, in view of the uncertainty of the income from other sources, only upon the condition that Mr. Meyers, whose interests appeared to be paramount, should execute and deliver to the treasurer of the company in its behalf a bond or contract, in a form approved by this Board, which should insure to the company an income from commercial incandescent lighting at Hough's Neck of not less than \$150 per year for a term of three years, or until the city of Quincy should establish street lamps between the Neck and the present terminus of the street-lighting lines. This recommendation was accepted by the company, which has extended its lines and supplied lights in that district to parties desiring them.

#### REVERE PETITION.

This was a petition by the selectmen of Revere and consumers in Winthrop against the Suburban Gas and Electric Company for improved service and a reduction in the price of electric light. Very early in the hearing the request for reduction in price was waived, and the representative of the consumers in Winthrop withdrew from the case. Hearings were begun in Revere and continued at the office of the Board. Following the hearings and the subsequent investigation of the Board more than \$30,000 was expended by the company in the extension and improvement of different parts of its plant, which was by this means fully equipped for removing the causes of complaint and rendering satisfactory service. Under these conditions, no formal order seemed necessary and none was issued by the Board.

TOWN OF BRAINTREE *v.* A. S. MORRISON *et als.*

This petition was brought on behalf of the town of Braintree by the selectmen, jointly with a committee appointed for the purpose at a special meeting of the town, on April 29, 1898, against Alvah S. Morrison and other citizens of Braintree, who are the owners of an electric light plant in that town, are engaged in distributing and selling electric light, and for that purpose have run wires over and along certain streets in the town.

The petitioner alleged that this business was conducted without the consent of the selectmen of the town; that certain of the wires and the poles supporting them had been erected in violation of law; and asked this Board to so act that "such unlawful and unauthorized business and street occupancy may be restrained and terminated."

In 1889 the respondents petitioned the selectmen "for a permit allowing us to pass a wire over the public streets, to connect our residences with a dynamo to be placed in the mill of A. S. Morrison & Bros., for the purpose of lighting our several places." On this petition the selectmen voted that the petitioners "be permitted to pass a wire over Adams, Elm, Myrtle and Middle streets, for the above-named purpose, said wire to be twenty feet above the street," and a statement of this vote signed by all the selectmen was delivered to one of the respondents in this case; no further authority has ever been given by the selectmen.

Precisely what was intended by this request and grant, particularly the expression "a wire," is not at all clear, and it seems to have been used either carelessly or under serious misapprehension by both the selectmen and the Morrisons. There was no other specification as to how the lines should be run nor where the streets should be crossed, and no consideration of that phase of the subject by either party to the permit. Obviously, the purpose of the application could not be accomplished by a single wire between the plant and the several places of the petitioners; there must be at least two wires, one out and the other back, and it was probably impossible to construct this circuit without placing at least

two wires across all the streets named. It appears, in fact, that at the time the permit was issued there were already erected two wires at each of two crossings of Adams Street, two wires across Elm Street and two wires in each of two places across Myrtle Street, and that all of these were necessary for conveniently reaching the places described in the request for the permit. It also appears that the existence of all these wires was known to the selectmen at the time the authority was given, neither is there in the present petition any complaint against these wires.

Soon after the permit was issued the owners of the plant began to extend their lines across other streets and in other places across Myrtle and Middle streets, for the purpose of supplying light to residences not contemplated in the original request; so that in the early portion of 1892 the Morrisons and their associates, operating under the name of the Citizens Electric Light Company, were supplying nearly a score of people not referred to in the original petition, and, in addition to the lines already mentioned, had two wires crossing Morrison, B. V. French, Spruce and Vine streets, and Brockton and Jersey avenues, with poles set in the unworked portion of what had been laid out as Vine Street and in Jersey Avenue.

In 1892 the town of Braintree, acting under the municipal ownership act of 1891, completed and put in operation an electric plant for lighting its streets, and in 1894 began to do commercial lighting also. No offer was made by the town to purchase this private plant nor by the owners to sell it. In that year, at the request of the town officers and as required by statute, the attention of the Attorney-General was called to the wires erected by the respondents over streets not named in their permit, but without any request for his intervention. His reply contained the following statement: "If these wires constitute an obstruction in the streets, in the sense of the law, or if they materially affect or impair the public safety and convenience of travel, I know of no reason to doubt that it is within the powers of the local surveyors of highways to remove them, and there are expressions in some of the later decisions of the court indicating



that electric lighting wires may be so regarded. It is a general rule applicable to these cases that the court will not interfere if there is an adequate remedy in the hands of the local authorities, and as a rule, therefore, it is held inexpedient by the occupants of this office to proceed in such a case."

Before the present petition was brought the town was advised by its counsel "that it is the duty of the surveyors of highways to remove, after proper notice to the owners, any and all wires and poles in, on or over the highways of said town for the placing of which wires and poles no license or permit has been given by the proper authorities of the town."

There is no evidence of any desire or intention on the part of the respondents to further extend their business. Although the poles and wires in and over the streets not named in the permit of the selectmen appear to be maintained in violation of law, the conditions do not seem to differ essentially from those existing in 1892, when the subject was considered by this Board and the Attorney-General. The respondents offered at the hearing to remove these lines whenever the town should be ready to supply the parties for whose benefit they were erected.

In view of all the circumstances described, the Board did not see its way clear to place the subject again in the hands of the Attorney-General, and voted to dismiss the petition.

#### WAKEFIELD PETITION.

This was a petition by the municipal light board of the town of Wakefield, under section 10 of chapter 370 of the Acts of 1891, praying the approval by this Board of a gross price of \$1.90 per thousand feet for gas made at the town plant, with a discount of 10 per cent. when used for lighting only and of 20 per cent. when used for fuel only. The section cited contains the following provision: "The price to be charged for gas or electricity to persons and corporations . . . shall not, except with the written consent of the gas and electric light commissioners, be fixed at less than cost, in which shall be included, in addition to all operating expenses, interest on the net investment in plant made by the

city or town at the rate paid upon the bonds, together with the requirements of the sinking fund established to meet such bonds, and also depreciation of the plant, to be reckoned at not less than five per cent. per annum of its cost and losses."

This gas plant, combined with an electric lighting plant, was purchased by the town in 1894 from the Citizens Gas Light Company, and since that time the two plants have been operated together.

The present price is \$2, with a discount of 10 per cent. when the gas is used for lighting only and 20 per cent. when used for fuel only. The consent of this Board was given to these rates in 1894 after a hearing upon the petition of the municipal light board of that year. This action was in response to a general conviction that, if an attempt were made to charge the entire cost, computed as the law directs, such price would be prohibitive. Since that time, although the actual receipts have somewhat decreased, on account of a large decrease in the quantity sold to the Citizens Gas Light Company, the sales to the consumers in Wakefield have steadily increased, as the following figures for each year show :—

	Cubic Feet.
To June 30, 1895 (eleven months), . . . . .	3,176,850
To June 30, 1896, . . . . .	4,253,400
To June 30, 1897, . . . . .	4,747,900
To June 30, 1898, . . . . .	5,013,400

an increase for the three years of more than 55 per cent.

The town of Wakefield has steadily grown in population and wealth, along with the increase in the output of gas and the receipts therefrom. It is nevertheless true that the receipts above operating expenses have never been sufficient to pay interest and depreciation charges.

It was urged at the hearing that, if the price were reduced to the point named, the output would increase and the present income be maintained. This is probably true; it is also probable that, with proper management, at the prices now charged both output and income will increase.

It is clear that in the management of this business the town should take that position which will be fairest to all

interested. It is a mistake to say that the plant belongs to the consumers, and that the only purpose of the management should be to return the mere operating cost. The plant belongs to all the inhabitants of the town; it was purchased and has been in a large measure maintained by the tax payers, many of whom have been unable to obtain the gas or to receive any particular benefit from the town's ownership of the plant. There are about 300 gas customers and 2,200 tax payers in the town. Under all the circumstances, the present prices, from the point of view of the customer at least, should be regarded as reasonable. They are no higher than those usually paid for gas in other towns of similar size in the State.

We can see no plainer purpose, in the statute under which this petition is brought, than to secure a fair consideration of the interests of both owners and consumers; and that the interests of the former should be protected in every way consistent with a fair and reasonable treatment of the latter.

We recognize in the request contained in this petition the evident desire of the municipal light board to increase the output of the plant and the number of its customers; but we believe that a proper consideration of the interests of all parties concerned requires that this result should be secured by a continuance of activity in other directions, rather than by a reduction from present prices. It was therefore

*Voted, To dismiss the petition. (June 9.)*

#### APPROVAL OF NEW STOCK AND BONDS.

Fifteen applications for approval of issues of new stock or bonds have been decided during the year; four others have been continued by request of the petitioners for further hearing. One order passed in 1898 has been modified. The Edison Electric Illuminating Company of Boston applied for approval of an issue of stock sufficient to produce \$750,000; the issue of 4,000 shares was approved, and the price fixed at \$175 per share. In the other cases decided the amount of securities asked for was \$1,008,900; the amount approved, \$907,900. In eight cases the full amount asked for was approved, and no petition has been dismissed.

The following table shows the value at par of securities approved in the case of each of the companies, with the date of such approval :—

COMPANY.	Stock.	Bonds.	Date.
Attleboro Gas, . . . . .	\$46,400	—	Jan. 20.
Electric of Abington and Rockland, . . . . .	—	\$40,000	Jan. 21.
Medway Electric, . . . . .	15,000	—	Feb. 9.
Webster Electric, . . . . .	—	25,000	March 21.
Suburban Gas and Electric, . . . . .	25,000	—	April 21.
Ayer Light and Power, . . . . .	30,000	—	May 3.
Waltham Gas, . . . . .	35,000	—	May 9.
Medfield Electric, . . . . .	10,000	30,000	June 26.
Lee Electric, . . . . .	9,000	} 23,000 4,000	July 21.
Iowa Light, Heat and Power, . . . . .	30,000		Sept. 8.
Attleborough Electric, . . . . .	10,000	30,000	Aug. 7.
Malden Electric, . . . . .	20,000	—	Sept. 7.
Boston Electric, . . . . .	500,000	—	Oct. 13.
Edison of Boston, . . . . .	400,000	—	Oct. 25.
Haverhill Electric, . . . . .	25,500	—	Nov. 2.

#### PETITION OF THE ATTLEBORO GAS LIGHT COMPANY CORPORATION.

This was an application for approval by the Board of an issue by the Attleboro Gas Light Company Corporation of new capital stock of the par value of \$46,400.

This company received its charter under the general laws on Nov. 21, 1898. It is incorporated for the purpose of making and selling gas for light in the town of Attleborough, and for certain other purposes. At the date of the decision it was not operating a gas plant, and had issued no certificates of stock. It appeared from the petition and the records of the corporation that the stock was to be issued for the purpose of purchasing all the property, real and personal, of the association known as the Attleborough Gas Light Company. This association was organized in the year 1861, and had since that date carried on a successful business in the supply of gas to the town of Attleborough and its inhabitants. The ownership of this company was divided into 464 shares, of the par value of \$100 each, constituting a nominal capital of \$46,400. Its plant

exceeded in value the amount of stock named in the petition. The following was therefore adopted :—

On the application of the Attleboro Gas Light Company Corporation, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of new capital stock of the par value of \$46,400, for the object named in said application, after public notice and hearing, it appearing that the amount of stock, as prayed for, is reasonably requisite for the purpose for which such issue of stock has been authorized,—

*Ordered*, That the Board hereby approves of the issue by the Attleboro Gas Light Company Corporation of 464 shares of new capital stock, of the par value of \$100 each, in conformity with all the requirements of law relating thereto; the said stock or the proceeds thereof to be applied to the purchase, free and clear of all encumbrances, of all the property, real and personal, business, rights, credits, franchises, contracts, leases and effects of every name, nature and description belonging to the association known as the Attleborough Gas Light Company, and to no other purpose. (January 20.)

#### PETITION OF THE ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

This was a petition by the Electric Light and Power Company of Abington and Rockland for approval of an issue of bonds to the amount of \$40,000 for the purpose of funding a part of the floating debt of the company.

Upon examination of the company's plant, its history and present business, it appeared that the floating debt, as represented in its promissory notes, was incurred for the purpose of constructing and enlarging its plant, and that, after the issue of the amount of bonds named in the petition and hereinafter approved, the total amount of stock and bonds outstanding would not exceed the structural value of the plant. The following was therefore adopted :—

On the petition of the Electric Light and Power Company of Abington and Rockland, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of bonds to the amount of \$40,000, for the purpose of funding its floating debt now outstanding, after public notice and hearing, it appearing that

the amount of bonds, hereinafter approved, is reasonably requisite for the purpose for which such issue of bonds is authorized, —

*Ordered*, That the Board hereby approves of the issue by the Electric Light and Power Company of Abington and Rockland, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of first mortgage bonds to an amount not exceeding \$40,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; said bonds or the proceeds thereof to be applied to the funding and cancelling of an equal amount of the outstanding promissory notes of the company. (January 21.)

#### PETITION OF THE MEDWAY ELECTRIC LIGHT AND POWER COMPANY.

This was an application by the Medway Electric Light and Power Company for the approval of an issue of new capital stock of the par value of \$15,000.

The charter of the company is dated Oct. 7, 1895. It is incorporated for the manufacture and sale of electricity for lighting and for power in Medway. At the date of the decision it did not own nor operate an electric plant, and had issued no certificates of stock. It appeared at the hearing that the proposed stock was to be issued for the purpose of acquiring certain land and water power in combination with a plant for generating and distributing electricity in the town of Medway. A descriptive schedule of this property was filed with the petition, and an inspection of the same was made on behalf of the Board. The Board was satisfied that the property will fairly represent the amount of stock named in the petition. The following was therefore adopted : —

On the application of the Medway Electric Light and Power Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of new capital stock of the par value of \$15,000, for the object named in said application, after public notice and hearing, it appearing that the amount of stock hereinafter approved, is reasonably requisite for the purposes for which such issue of stock has been authorized, —

*Ordered*, That the Board hereby approves of the issue by the Medway Electric Light and Power Company of 150 shares of new

capital stock of the par value of \$100 each, in conformity with all the requirements of law relating thereto; the said stock or the proceeds thereof to be applied to the purchase, free and clear of all encumbrances, of certain land with the buildings thereon and the water power appurtenant thereto in said Medway, known as the Campbell mill privilege, and now or recently owned by the Benjamin Franklin Savings Bank of Franklin, with the electrical generating and distributing plant combined therewith, substantially as described in the schedule of said property, filed in this office, and to the completion and improvement of said plant and property and to no other purpose. (February 9.)

#### PETITION OF THE WEBSTER ELECTRIC COMPANY.

The Webster Electric Company applied for the approval of an issue of bonds to the amount of \$25,000.

This company had outstanding bonds amounting to \$30,000, bearing interest at 6 per cent. It appeared at the hearing that the company had a right to call these bonds, and intended to call in and pay the entire issue. The bonds named in the petition are to be used for that purpose, and will bear interest at 5 per cent. The following was therefore adopted:—

On the petition of the Webster Electric Company, pursuant to chapter 450 of the Acts of 1894, for approval of an issue of bonds to the amount of \$25,000, for the purpose of retiring the bonds now outstanding, after public notice and hearing, it appearing that the purpose for which it is proposed to issue said bonds is lawful, and that the amount hereinafter approved is reasonably requisite for the purpose for which such issue of bonds is authorized,—

*Ordered*, That the Board hereby approves of the issue by the Webster Electric Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of first mortgage bonds to an amount not exceeding \$25,000, payable in not exceeding thirty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; said bonds or the proceeds thereof to be applied toward the payment and cancellation of the entire amount of mortgage bonds of said company now outstanding, and to no other purpose. (March 21.)

## PETITION OF THE PITTSFIELD ELECTRIC COMPANY.

Upon a consideration of a petition by the Pittsfield Electric Company for such a modification of an order adopted by this Board on April 27, 1898, approving an issue of new capital stock of the par value of \$25,000, and an issue of bonds of the par value of \$100,000, as will permit the proceeds of a part of the bonds then approved to be used to pay the floating debt of the company, it appeared that none of the stock and none of the bonds approved by said order had been issued, that the company had waived all its right to issue said stock under said order, and had consented to the rescinding of so much of said order as relates in any way to said stock or requires the proceeds of the bonds, named in the following order, to be applied to new construction. It was further found by the Board that the issue of so many of the aforesaid bonds as is hereinafter named was reasonably requisite for the purposes for which said issue is authorized. It was therefore —

*Ordered*, That the Board hereby rescinds so much of its said order of April 27, 1898, as relates in any way to the approval of an issue of new capital stock, and so much of said order as requires the proceeds of bonds thereby approved to be applied in payment for the reconstruction and enlargement of the company's plant at its central station.

*Ordered, further*, That, of the bonds approved by said order of April 27, 1898, the proceeds of bonds of the par value of \$25,000 be applied to the payment of an equal amount of the company's floating debt, and to no other purpose. (April 11.)

## PETITION OF THE SUBURBAN GAS AND ELECTRIC COMPANY.

This was an application by the Suburban Gas and Electric Company for approval of an issue of new capital stock of the par value of \$25,000 for the purpose of paying its floating debt.

It appeared from the annual return of the company and from the evidence submitted at the hearing that its floating debt was about \$30,000. From an examination of the company's plant it also appeared that after the issue of stock



hereinafter approved the entire capital outstanding would be fairly represented by the property of the company. The following was therefore adopted : —

On the petition of the Suburban Gas and Electric Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of new capital stock of the par value of \$25,000, for the purpose named in the order following, after public notice and hearing, it appearing that the amount of stock hereinafter named is reasonably requisite for the purposes for which such issue of stock is authorized, —

*Ordered*, That the Board hereby approves of the issue by the Suburban Gas and Electric Company, in conformity with all the requirements of law relating thereto, of 250 shares of new capital stock of the par value of \$100 each; the proceeds thereof to be applied to the payment and cancellation of an equal amount of the floating debt of the company now outstanding, and to no other purpose; and, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

*Ordered*, That all such shares shall be offered for sale in the city of Boston, and that notice of the time and place of such sale shall be published in the “Boston Daily Advertiser,” “Boston Daily Globe” and “Boston Evening Transcript,” newspapers published in the city of Boston. (April 21.)

#### PETITION OF THE AYER LIGHT AND POWER COMPANY.

This was an application by the Ayer Light and Power Company of Ayer, Mass., for approval of an issue of new capital stock of the par value of \$50,000.

The charter of this company was issued under date of Oct. 27, 1898. Its purpose is declared to be “the generating and furnishing of electricity for light, heat and power.” At the date of the decision it did not own nor operate an electric plant. It appeared at the hearing that the com-

pany was constructing a plant for the supply of electricity in the town of Ayer, and that it intended to extend its lines so as to supply light and power in the towns of Groton, Harvard and Shirley. It also appeared to be the intention of the company to purchase the electric lighting plant and business of William M. Sargent, one of its directors, who had been operating such a plant for about two years. The amount of stock hereinafter named for the new plant in the several towns was intended to cover the probable cost of work already planned. The amount hereinafter approved for the purchase of the plant previously in operation was intended to cover its original cost and the expenses incidental to its installation and operation. The following was therefore adopted:—

On the petition of the Ayer Light and Power Company, pursuant to chapter 450 of the Acts of 1894, for the approval of an issue of new capital stock to the amount of \$50,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the issue of capital stock to the amount hereinafter named is reasonably requisite for the purposes for which said issue is authorized, it is—

*Ordered*, That the Board hereby approves of the issue by the Ayer Light and Power Company of 300 shares of new capital stock, of the par value of \$100 each, in conformity with all the requirements of law relating thereto; the proceeds of said stock to be applied to the following purposes and to no other, to wit: The proceeds of 120 shares of said stock to pay for constructing and equipping the company's plant in the town of Ayer; the proceeds of 160 shares of said stock to pay for constructing its distributing system in the towns of Shirley, Harvard and Groton; and the proceeds of 20 shares to the purchase, free and clear of all incumbrance, of the electric plant and business of William M. Sargent in the town of Ayer, with all the credits, rights, privileges and other property appurtenant to the same. (May 3.)

#### PETITION OF THE WALTHAM GAS LIGHT COMPANY.

The Waltham Gas Light Company applied for the approval of an issue of new stock of the par value of \$70,000, for the purpose of paying its floating debt and for improvements and additions to its plant.

As appeared from its annual return, the company had outstanding at that time capital stock of the par value of \$140,000, bonds to the amount of \$50,000, and a floating debt represented by its notes payable of \$58,000. From a study of the plant and a comparison of its structural value with the liabilities, it appeared that a substantial portion of the floating debt represented losses rather than plant. This company, in common with others engaged in the supply of electric light, has suffered from the depreciation in values, due to the rapid progress of the art to a greater extent than it has thus far been able to recover out of income. The public interest requires that these losses should not become a perpetual charge upon the business through their representation in new capital stock. The Board was able to approve of new capital only for that portion of the debt which it found represented in the plant. The following was therefore adopted : —

On the petition of the Waltham Gas Light Company, pursuant to chapter 450 of the Acts of the year 1894, for the approval of an issue of new capital stock of the par value of \$70,000, for the purpose of paying its floating debt and for improvements and additions to its plant, after public notice and hearing, it being deemed by the Board that an issue of capital stock to the amount hereinafter named is reasonably requisite for the purpose for which said issue is authorized as hereinafter specified, it is —

*Ordered*, That the Board hereby approves of the issue by the Waltham Gas Light Company, in conformity with all the requirements of law relating thereto, of 350 shares of new capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the payment of the company's floating debt, and to no other purpose; and, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of the year 1894, it is further —

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$110 per share; and if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of said time and place of sale shall be published in the "Boston Daily Advertiser" and the "Boston Daily Journal," newspapers published in the city of Boston, and in the "Waltham Evening News," a newspaper published in the city of Waltham. (May 9.)

PETITION OF THE MEDFIELD ELECTRIC LIGHT AND POWER COMPANY.

This was an application by the Medfield Electric Light and Power Company for the approval of an issue of \$10,000 of new capital stock and of bonds of the par value of \$30,000.

On May 6, 1898, on the petition of this company, the Board approved an issue of capital stock of the par value of \$20,000 and bonds to the amount of \$18,000, for the purpose of constructing and equipping its plant. This construction was soon after begun, the stock and bonds issued, and the proceeds applied as required by the order of the Board. It appeared at the hearing and from an examination of the plant that the cost of the same and its fair structural value would somewhat exceed \$60,000. The following was therefore adopted: —

On the petition of the Medfield Electric Light and Power Company, pursuant to chapter 450 of the Acts of the year 1894, for the approval of an issue of additional capital stock of the par value of \$10,000 and of bonds to the amount of \$30,000, for the purposes named in the following order, after public notice and hearing, it being deemed by the Board that the issue of said amount of capital stock and bonds is reasonably requisite for the purpose for which said issue is authorized as hereinafter specified, it is —

*Ordered*, That the Board hereby approves of the issue by the Medfield Electric Light and Power Company, in conformity with all the requirements of law relating thereto, of 100 shares of new capital stock of the par value of \$100 each and of the issue at not less than par and accrued interest of first mortgage bonds to an amount not exceeding \$30,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; the proceeds of said stock to be applied to the payment of the company's present floating

debt, and to no other purpose ; said bonds or the proceeds thereof to be applied to the following purposes and to no other, to wit : bonds to the amount of \$18,000 or the proceeds thereof to be applied to the refunding and cancelling, bond for bond, of the first mortgage bonds of said company now outstanding ; and bonds to the amount of \$12,000 or the proceeds thereof to be applied to the payment and cancelling of an equal amount of the company's floating debt now outstanding, and of obligations which may be hereafter incurred in completing the construction of the company's plant under existing contracts ; and, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of the year 1894, it is further —

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share ; and if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of said time and place of sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Medfield News," a newspaper published in the town of Medfield. (June 26.)

#### PETITION OF THE LEE ELECTRIC COMPANY.

The Lee Electric Company applied for the approval of a new issue of capital stock and bonds for the purpose of enlarging its plant, funding its floating debt and refunding its bonds.

It appeared from the company's petition and the facts submitted at the hearing that it desired to issue a part of the new securities for the purpose of extending its lines and purchasing certain land and water power which it was leasing and using and which was needed for the proper and economical conduct of its business. From an examination of its property, its plant appeared to be a fair equivalent for the existing stock and bonds. The recent expenditure for new construction, represented by the floating debt, had apparently only served to repair the losses incident to the business ; this debt was therefore regarded as a proper charge

upon income, and the Board was unable to approve its conversion into either stock or mortgage bonds. The following was therefore adopted : —

On the petition of the Lee Electric Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of additional capital stock of the par value of \$10,000 and of bonds to the amount of \$30,000, for the purpose of enlarging its plant, funding its floating debt and refunding the bonds now outstanding, after public notice and hearing, it appearing that the amount of capital stock and bonds, hereinafter named, is reasonably requisite for the purposes for which such issue of bonds is authorized, as hereinafter specified, —

*Ordered*, That the Board hereby approves of an issue by the Lee Electric Company, in conformity with all the requirements of law relating thereto, of 90 shares of new capital stock, of the par value of \$100 each, and of first mortgage bonds at not less than par and accrued interest to an amount not exceeding \$23,000, payable in not exceeding thirty years from the date thereof and bearing interest at a rate not exceeding 5 per cent. per annum; the proceeds of said stock and bonds to be applied to the following purposes, and to no other, to wit: the proceeds of said capital stock to the purchase, free and clear of all encumbrances, of certain land and water power in the easterly part of the town of Lee, adjacent to land now owned by the company, with the buildings, machinery and appliances thereon, with all the rights, privileges and appurtenances thereto belonging; bonds to the amount of \$20,000 or the proceeds thereof to be applied to the refunding and cancelling bond for bond of the first mortgage bonds of said company now outstanding, and bonds to the amount of \$3,000 or the proceeds thereof to be applied to the enlargement and improvement of its generating and distributing plant, substantially as set forth in the memorandum attached to the company's petition; and, for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

*Ordered and determined* by the Board, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of said time

and place of sale shall be published in the "Boston Daily Advertiser," the "Springfield Daily Republican" and the "Pittsfield Daily Eagle," newspapers published in the cities of Boston, Springfield and Pittsfield, respectively. (July 21.)

It was later voted to reopen the hearing upon said petition, good cause being shown therefor.

It then appeared that at the date of the petition and the hearing thereon the directors were considering the expediency of certain additions to the company's plant, and had conditionally determined to install the same, although these facts were not mentioned at the hearing; that the directors expected that through the approval by the Board of the full amount of bonds named in the petition the company would be free from debt and might incur a new debt for the purpose of making said extensions; that said extensions had become necessary to properly supply the public; that the cost of the same would be about \$4,000; and that it was inexpedient in paying therefor to increase the floating debt, remaining on account of the failure of the Board to approve the full amount of bonds named in the company's petition. The following was therefore adopted:—

On the petition of the Lee Electric Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of additional capital stock of the par value of \$10,000 and of bonds to the amount of \$30,000, for the purpose of enlarging its plant, funding its floating debt and refunding its bonds, it appearing that the amount of bonds hereinafter named is reasonably requisite, in addition to the amount heretofore approved, for the purpose for which such issue of bonds is authorized, —

*Ordered*, That the Board hereby approves of an issue by the Lee Electric Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of first mortgage bonds to an amount not exceeding \$4,000, in addition to the amount heretofore approved, payable in not exceeding thirty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; the proceeds of said bonds to be applied in payment of the cost of enlarging the steam and electric plants at the company's station, and to no other purpose. (September 8.)

**PETITION OF THE IOWA LIGHT, HEAT AND POWER COMPANY.**

Under a petition from the Iowa Light, Heat and Power Company for the approval of stock and bonds to the amount of \$80,000, it appeared, after a notice and public hearing, that the Iowa Light, Heat and Power Company was incorporated under the laws of Massachusetts; that the plant to be operated was in Marion, Ia.; that the value of assets, as determined by a personal inspection and valuation of the property, equals the amount of the hereinafter approved securities, and that the amount is reasonably requisite for the purpose for which it is authorized, to wit: the purchase of the plant, property, contracts and franchises of the Marion Light, Heat and Power Company, a corporation organized under the laws of the State of Iowa; therefore it was—

*Ordered*, That the Board hereby approves an issue of first mortgage bonds by the Iowa Light, Heat and Power Company, to an amount not to exceed \$30,000, with interest at a rate not to exceed 5 per cent. per annum, and capital stock to the amount of 300 shares, of the par value of \$100 each, subject to the provisions of all laws of the Commonwealth applicable to such issues; the proceeds thereof, or so much as may be necessary, to be applied to the following purpose, and no other, to wit: the purchase, free and clear of all encumbrances, of all the property, real and personal, business, rights, credits, franchises, contracts, leases and effects, of every name, nature and description, now belonging to the Marion Light, Heat and Power Company, together with all the additions and improvements made to or in said property, situated in the town of Marion, Ia. (August 7.)

**PETITION OF THE ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.**

This was an application by the Attleborough Steam and Electric Company of Attleborough for the approval of an issue of additional capital stock of the par value of \$10,000.

It appeared at the hearing that the company desired to issue this stock for the purpose of enlarging its steam and electric plant, that the changes proposed were needed to



meet the demands of the public, and that the cost of the same would probably exceed the proceeds of the stock named in the petition. The following was therefore adopted : —

On the petition of the Attleborough Steam and Electric Company, pursuant to chapter 450 of the Acts of 1894, for the approval of an issue of additional capital stock of the par value of \$10,000, for the object named in said petition, after public notice and hearing, it being deemed by the Board that an issue of capital stock to the amount hereinafter named is reasonably requisite for the purpose for which said issue is authorized, it is —

*Ordered*, That the Board hereby approves of the issue by the Attleborough Steam and Electric Company of 100 shares of new capital stock, of the par value of \$100 each, in conformity with all the requirements of law relating thereto; the proceeds of said stock to be applied in payment of the cost of future additions to the steam and electric plant at the company's station; and, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Globe" and the "Boston Daily Journal," newspapers published in the city of Boston. (September 7.)

#### PETITION OF THE MALDEN ELECTRIC COMPANY.

This was an application by the Malden Electric Company for the approval of an issue of new capital stock of the par value of \$25,000, a part of the proceeds to be used in paying floating debt and a part for cost of new construction.

The company had outstanding capital stock of the par value of \$175,000, bonds to the amount of \$100,000, long-time notes for \$86,000, and other notes for about \$40,000. The floating debt was incurred on account of improve-

ments and additions to the plant; but, as the work appeared to have been necessary to maintain a proper relation between the plant and the liabilities, the Board was unable to approve the conversion of any portion of this debt into stock. The company desired to expend for other additions needed to properly supply the public demand about \$20,000, which in the opinion of the Board ought not to be provided out of income. The following was therefore adopted:—

On the petition of the Malden Electric Company, pursuant to chapter 450 of the Acts of 1894, for the approval of an issue of additional capital stock of the par value of \$25,000, after public notice and hearing, it appearing that the amount of stock herein-after approved is reasonably requisite for the purpose for which such issue of stock is authorized. —

*Ordered*, That the Board hereby approves of the issue by the Malden Electric Company, in conformity with all the requirements of law relating thereto, of 200 shares of new capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the payment of obligations now or hereafter incurred for additions to plant made since the thirtieth day of June, A.D. 1899, and to no other purpose; and, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$110 a share; and, if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

*Ordered*, That all such shares shall be offered for sale in the city of Boston, and that notice of the time and place of such sale shall be published in the “Boston Daily Advertiser,” the “Boston Daily Globe” and the “Boston Daily Journal,” newspapers published in the city of Boston. (October 13.)

#### PETITION OF THE BOSTON ELECTRIC LIGHT COMPANY.

The Boston Electric Light Company applied for the approval of an issue of 5,000 shares of new capital stock, for the purpose of paying indebtedness then or thereafter to be incurred for new construction.

It appeared, after public hearing and an examination by the Board, that, in addition to the amounts realized from capital stock heretofore approved, the petitioner had expended or desired to expend in the near future for new construction about \$1,500,000; that its floating debt already incurred on this account somewhat exceeded \$1,000,000. The following was therefore adopted:—

On the petition of the Boston Electric Light Company, pursuant to chapter 450 of the Acts of 1894, for the approval of an issue of additional capital stock of the par value of \$500,000, for the purpose named in the order following, after public notice and hearing, it being deemed by the Board that the issue of said capital stock to the amount hereinafter named is reasonably requisite for the purpose for which said issue is authorized, it is—

*Ordered*, That the Board hereby approves of the issue by the Boston Electric Light Company, in conformity with all the requirements of law relating thereto, of 5,000 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the payment of obligations now or hereafter incurred on account of additions and extensions of the company's plant, and to no other purpose; and, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further—

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$150 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further—

*Ordered*, That all such shares shall be offered for sale in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Globe" and the "Boston Daily Journal," newspapers published in the city of Boston. (October 13.)

#### PETITION OF THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

This was an application by the Edison Electric Illuminating Company of Boston for the approval of an issue of new capital stock sufficient to realize the sum of \$750,000.

After hearing upon the petition and examination by the Board, it appeared that it was the intention of the company to expend in the near future, in additions and improvements upon its Atlantic Avenue property, the sum of \$750,000, and in other additions to its plant the sum of \$300,000; and that such extensions and expenditure would be reasonably necessary to supply the public demand. The following was therefore adopted:—

On the petition of the Edison Electric Illuminating Company of Boston, pursuant to chapter 450 of the Acts of 1894, for the approval of an issue of additional capital stock sufficient in amount to realize the sum of \$750,000, for the object named in said petition, after public notice and hearing, it appearing that such amount as is hereinafter approved is reasonably requisite for the purpose for which such issue of stock is authorized,—

*Ordered*, That the Board hereby approves of the issue by the Edison Electric Illuminating Company of Boston, in conformity with all the requirements of law relating thereto, of 4,000 shares of additional capital stock, of the par value of \$100 each; the proceeds thereof to be applied in payment of the cost of additions and improvements to the company's property bounding on Atlantic Avenue in the city of Boston, and to no other purpose; and, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further—

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$175 a share; and, if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further—

*Ordered*, That all such shares shall be offered for sale in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Journal" and the "Boston Daily Globe," newspapers published in the city of Boston. (October 25.)

#### PETITION OF THE HAVERHILL ELECTRIC COMPANY.

This was a petition by the Haverhill Electric Company for the approval of an issue of new capital stock of the par value of \$42,500.

In December, 1888, the Haverhill Electric Company succeeded to the property and business of the Essex Electric Light and Power Company, a corporation organized under the laws of Maine in 1883. It is thus virtually one of the oldest companies in the State, and, in common with all those organized at about that time, has experienced the full effect of the extraordinary depreciation in such properties due to the progress of the art of electric lighting. Although its affairs appear to have been prudently managed, without any watering of its stock, it has not yet been able to fully recover from this depreciation, and for the present is compelled to a conservative course respecting the issue of additional capital stock.

It appeared from the testimony at the hearing and the subsequent examination by the Board that it was the intention of the company to expend in the near future about \$55,000 for additions and extensions of its plant. When this work is completed and the amount of stock named in the order following has been issued, the plant will probably be a full equivalent for the stock. The following was therefore adopted : —

On the petition of the Haverhill Electric Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of additional capital stock of the par value of \$42,500, for the object named in said application, after public notice and hearing, it being deemed by the Board that an issue of capital stock to the amount hereinafter named is reasonably requisite for the purpose for which said issue is authorized as hereinafter specified, it is —

*Ordered*, That the Board hereby approves of the issue by the Haverhill Electric Company, in conformity with all the requirements of law relating thereto, of 255 shares of new capital stock, of the par value of \$100 each ; the proceeds thereof to be applied to the cost of extensions and additions to the plant, not including those now under contract nor those in process of construction at the company's station in Haverhill, and to no other purpose ; and, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

*Ordered and determined* by the Board, taking into account pre-

vious sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$110 a share; and, if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further—

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the “Haverhill Gazette,” a newspaper published in the city of Haverhill, and in the “Boston Daily Advertiser” and the “Boston Daily Herald,” newspapers published in the city of Boston. (November 2.)

#### VIOLATIONS OF LAW.

The Board has ordered notices to the Attorney-General, as required by the statute, of violations of law by the following companies:—

By the Ayer Light, Heat and Power Company, the Medway Electric Light and Power Company, The Pittsfield Coal Gas Company, the Suburban Light and Power Company of Boston and the Weymouth Light and Power Company, in neglecting to make their annual returns to the Board within the time required by law.

The attention of the Attorney-General was called to the fact that the Clinton Gas Light Company and the Milford Electric Light and Power Company appear to be within the provisions of chapter 476 of the Acts of 1894, through their relations to the Light, Heat and Power Corporation, incorporated under the laws of West Virginia. The chapter cited is as follows:—

SECTION 1. If a foreign corporation which owns or controls a majority of the capital stock of a domestic street railway, gas light or electric light corporation, shall hereafter issue stock, bonds or other evidences of indebtedness, based upon or secured by the property, franchise or stock of such domestic corporation, unless such issue is authorized by the law of this Commonwealth, the supreme judicial court, sitting in equity, may in its discretion dissolve such domestic corporation. Nothing contained in this act shall be construed as affecting the right of corporations, the officers and agents thereof, to issue bonds and stocks in fulfilment of contracts now existing.

SECTION 2. It shall be the duty of the attorney-general, when-

ever he is satisfied that such issue has been made, to institute proceedings in said court for the dissolution of such domestic corporation and the proper disposition of its assets.

The Light, Heat and Power Corporation was organized "for the purpose of manufacturing, selling and purchasing machinery and appliances; building, equipping, leasing and selling water, light, power and heat plants and pipe lines and furnishing machinery and appliances to be used in connection therewith; and maintaining and operating such plants." Although the authority so to do is not particularly mentioned in its charter, its only business has been the purchasing of the securities and managing the affairs of gas and electric lighting companies in this and other States. Some time in November or December, 1898, the Light, Heat and Power Corporation purchased all or nearly all of the stock of the Clinton company, and issued in payment for a greater part of the same the unsecured debentures of the Light, Heat and Power Corporation, convertible after a definite period into stock of the West Virginia company. These debentures were received and accepted by the stockholders of the Clinton company in payment for their stock; the balance of the purchase price was paid in cash raised by issuing the stock of the Light, Heat and Power Corporation. About sixty per cent. of the entire stock of the Clinton company has been transferred on its books to the West Virginia company, and the remaining certificates have passed by delivery with endorsements in blank.

Either in November or December, 1898, the entire stock and bonds of the Milford Electric Light and Power Company were purchased by the Light, Heat and Power Corporation for cash to the holders thereof, which cash was raised by issuing the stock of the West Virginia company. Certificates for all the stock of the Milford company, with the possible exception of a nominal amount held by the directors individually, have been issued to the Light, Heat and Power Corporation. The companies contended at the hearing before the Board that they were not amenable to the chapter cited, because the stocks of the subordinate companies were not in any way held as collateral for the stocks or debentures of

a foreign corporation, and because the holders of said foreign stock or debentures had no specific lien of any kind upon the domestic stocks; that the stocks or debentures of the foreign corporation were, therefore, not "based upon" or "secured by" the stock of the domestic corporations.

The Board believes that the phrases "based upon" or "secured by," as used in the statute, are not strictly synonymous, but that the former is intended to add something which the other does not include. The foreign securities are to be *either* "based upon" or "secured by" the domestic. The Board believes that the expression "based upon" is to be taken in its popular and common meaning as usually understood by those accustomed to deal in securities, and that stocks and debentures are "based upon" other stocks when the latter in any way or to any extent support them. It is a matter of common knowledge that stocks and debentures are frequently issued against other stocks without creating a lien upon any specific portion of them, this being the way in which large trusts are frequently contrived. The phrase "based upon" is of broader significance, and cannot be controlled by "secured by," which follows it. It shows the intention of the statute to be broad and comprehensive, and the same intent is shown by the comprehensive phrase "evidences of indebtedness" which precedes it.

#### MUNICIPAL OWNERSHIP.

Official reports relative to action about a municipal gas or electric lighting plant have been received from 189 towns and cities. This number includes those in which the population exceeds 1,500, and in which no municipal plant exists. Of these municipalities, 181 have taken no action during the year.

The towns of Rockport and Swampscott have considered the subject for the first time.

On June 1 the town of Westfield began to operate the gas and electric light plants formerly owned by the Westfield Gas Light Company.

Pages 37-41 contain a tabular statement intended to show briefly all action within the State in respect to the municipal ownership of gas or electric light plants prior to 1899. The



pages following contain carefully prepared abstracts from the reports of town officers, showing the history of this movement during the last calendar year. Later, on pages 55-69, inclusive, appear the financial and physical data compiled from the annual returns for the year ending June 30, 1899, and from correspondence with the managers of the plants. In Appendix B will be found, under date of June 30, 1899, the separate balance sheets, profit and loss and manufacturing accounts from the annual returns of the different municipalities.

The following explanation of these financial statements, from the last annual report of the Board, is inserted here to aid in their examination : —

In these balance sheets the various plant assets represent the actual expenditure for these items, less depreciation charges ; and the item of " cash or town treasury " includes the cash in the hands of the manager and the available unexpended balance of all appropriations, — that is to say, all appropriations, when they become subject to drafts by the manager, are treated as cash. Under the title of " appropriations and overdrafts " are included all those amounts which have been raised by direct taxation upon the estates in the town for new construction since the inception of the enterprise. When, as has frequently been done, the appropriation has by its terms been applicable either to construction or maintenance, at the option of the management, only the amount actually expended for new construction and charged to the construction accounts has been treated as an appropriation for construction. While such appropriations are not strictly liabilities, in the ordinary acceptance of the term, they belong in any proper system of accounting upon the same side of the ledger as bonds and notes outstanding, and in the returns are for convenience grouped with them under the same designation. The item of " depreciation " in the profit and loss accounts represents a charge of five per cent. upon the cost of the plant as shown by the accounts, except in certain cases where the local management have thought it advisable to make a larger charge. Five per cent. has been the rate usually adopted, because that is the rate mentioned in the municipal ownership act.

*Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1899.*

	Votes favorable to Acceptance of the Municipal Ownership Act.			Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Arlington, . . . . .	Dec. 29, 1894,	-		May 18, 1895,	Investigating committee report in 1895.
Ayer, . . . . .	Nov. 15, 1897,	-		April 4, 1898,	Electric distributing plant of local company taken
Belmont, . . . . .	March 2, 1896,	Aug. 20, 1896,		-	by town May 3, 1898. Current bought from that company.
Beverly, . . . . .	-	-		-	Adverse committee report, 1897.
Braintree, . . . . .	Aug. 25, 1891,	Oct. 29, 1891,		-	Plant for electric street lighting only, started Oct. 15, 1892. Commercial plant completed October, 1894.
Brookton, <sup>1</sup> . . . . .	Dec. 30, 1892,	Nov. 9, 1893,		-	Proposition rejected by the voters at annual election in December, 1893.
Brookline, . . . . .	-	-		-	Adverse committee report accepted in 1891.
Cambridge, <sup>1</sup> . . . . .	Nov. 23, 1893,	{ Dec. 12, 1894, }		-	City council refused to submit question to voters, 1893. Proposition rejected by the voters in 1896.
Canton, . . . . .	-	{ Dec. 31, 1895, }		-	Investigating committee appointed, 1897.
Chicopee, <sup>1</sup> . . . . .	Nov. 30, 1891,	Dec. 16, 1892,		-	Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; no, 182.
Concord, . . . . .	March 30, 1896,	March 29, 1897,		-	Began to operate plant in May, 1896.
Danvers, . . . . .	-	-		-	Construction of electric plant begun in 1898. Under special act. Plant for electric street lighting only, started Jan. 2, 1889. Plant for commercial lighting built in 1896.

<sup>1</sup> The votes stated were passed by the city council.

*Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1899 — Continued.*

	Votes Favorable to Acceptance of the Municipal Ownership Act.	Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Dedham, . . . . .	-	-	Investigating committee appointed, 1897.
East Bridgewater, . . . . .	-	-	Investigating committee appointed, 1892. No report.
Everett, . . . . .	March 1, 1892; <sup>2</sup>	Jan. 26, 1892; <sup>2</sup> }	Adverse committee report adopted Nov. 27, 1894.
Fall River, <sup>1</sup> . . . . .	-	Jan. 9, 1894, }	Adverse committee report in 1895.
Frammingham, . . . . .	-	-	Adverse committee report adopted Oct. 5, 1891.
Haverhill, <sup>1</sup> . . . . .	Dec. 8, 1892,	-	Investigating committee, 1891.
Hingham, . . . . .	March 13, 1893,	Dec. 30, 1891,	-
Holyoke, <sup>1</sup> . . . . .	Dec. 15, 1896,	-	Investigating committees, 1891 and 1892. Electric distributing plant purchased from Weymouth Company. Current bought from that company.
Hudson, . . . . .	July 1, 1891,	-	Popular vote upon establishing an electric light plant Dec. 14, 1897. Yes, 2,540; no, 1,735; blanks, 1,612.
Hull, . . . . .	June 28, 1894,	-	Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892. Town required by decree of court (1896) to take plant of existing company; possession taken Jan. 15, 1897. New plant put in operation Aug. 8, 1897.
Lawrence, <sup>1</sup> . . . . .	-	-	Electric plant of local company bought Oct. 15, 1894.
Lexington, . . . . .	-	-	Investigating committees appointed, 1893, 1897 and 1898.
Malden, <sup>1</sup> . . . . .	-	-	Investigating committee appointed, 1893. Proposition for investigating committee lost Oct. 15, 1891.

Manchester, . . .	-	-	-	Investigating committee appointed, 1893. Report made with no recommendations.
Marblehead, . . .	June 22, 1891,	June 15, 1892,	-	Electric plant constructed in 1894.
Medford, <sup>1</sup> . . .	April 15, 1898,	April 30, 1894,	-	Investigating committee appointed in 1893 and special commission in 1895. Adverse report in 1897, and commission continued.
Melrose, . . .	June 8, 1891,	March 21, 1892,	-	Town refused to authorize bonds for a plant, March 28, 1892.
Methuen, . . .	-	-	March 19, 1898,	Voted to pass over article in warrant, 1891. Investigating committee appointed, 1895.
Middleborough, . . .	March 25, 1893,	Oct. 28, 1893,	-	Combined gas and electric plant purchased of local company in 1893.
Natick, . . .	-	-	-	Voted to pass over article in warrant, 1897.
Needham, . . .	March 7, 1892,	May 31, 1892,	-	Electric distributing plant for street lighting only constructed, 1893.
New Bedford, <sup>1</sup> . . .	-	-	-	Unfavorable committee report accepted, Sept. 11, 1890. Investigating committee appointed, 1897.
Newton, <sup>1</sup> . . .	Dec. 4, 1893,	-	-	Three years' contract with local company made in 1894. Resolve adopted by city council favoring a plant solely for municipal purposes in 1897.
North Attleborough, . . .	June 30, 1891,	April 16, 1892,	-	Electric plant built in 1894.
Norwood, . . .	-	-	-	Favorable committee report tabled April 19, 1892.
Peabody, . . .	June 18, 1891,	Aug. 20, 1891,	-	Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1893.
Plymouth, . . .	-	-	-	Investigating committee appointed 1891.
Reading, . . .	Oct. 2, 1891,	March 7, 1892,	-	Electric lighting plant built in 1895.
Revere, . . .	-	-	-	Investigating committee appointed, 1898.
Rockland, . . .	-	-	-	Investigation by committee authorized, 1896. Favorable report, 1897; no action taken.

<sup>1</sup> The votes stated were passed by the city council.

<sup>2</sup> This vote by the town before chartered as a city.

*Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1899 — Concluded.*

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Rockport, . . . . .	-	June 21, 1898,	-	Investigating committee appointed, 1897.
Saugus, . . . . .	-	-	-	Investigating committee appointed, 1897.
Sharon, . . . . .	-	-	-	-
Spencer, . . . . .	-	Oct. 6, 1891,	-	-
Somerville, <sup>1</sup> . . . . .	-	Dec. 29, 1897,	-	-
Springfield, . . . . .	-	-	-	Favorable vote in city council Dec. 27, 1892, but inoperative because mayor did not approve. Adverse report from investigating committee, 1893.
Stoneham, . . . . .	June 29, 1893,	-	-	Subject considered in 1894, but action postponed indefinitely.
Stoughton, . . . . .	April 12, 1892,	{ June 16, 1892, }	-	Schedule of gas and electric property filed by local company. Action of 1892 thought to be ineffective.
Taunton, <sup>1</sup> . . . . .	Dec. 14, 1895,	{ June 29, 1893, }	-	Popular vote upon undertaking the electric lighting business, December, 1896. Yes, 1,952; no, 1,760; blanks, 701. Plant of local electric company taken in 1897, under decree of court.
Wakefield, . . . . .	July 9, 1891,	Aug. 15, 1892,	-	Combined gas and electric plant of local company taken in 1894, under decree of court.
Waltham, <sup>1</sup> . . . . .	Dec. 23, 1895,	-	Dec. 28, 1896,	Proposition tabled in city council, 1897.
Wellesley, . . . . .	March 7, 1892,	June 8, 1892,	-	Distributing plant for electric street lighting only built, and use begun Dec. 13, 1892.
Westfield, . . . . .	March 8, 1897,	March 1, 1898,	-	-
West Springfield, . . . . .	Sept. 10, 1895,	{ April 6, 1896, }	-	-
		{ April 5, 1897, }	-	-

Weymouth, .	.	.	-	.	-	-	July 13, 1892, } June 27, 1896, }	Subject indefinitely postponed, March 4, 1899.
Whitman, .	.	.	Dec. 30, 1891,	.	-	-	-	-
Winchester, .	.	.	March 6, 1893,	.	June 22, 1893,	-	-	Investigating committee appointed, 1892. In 1894 this committee discharged and further action refused. Proposition indefinitely postponed in 1895.
Woburn, <sup>1</sup> .	.	.	Dec. 31, 1892,	.	Nov. 14, 1893,	-	-	-

1 The votes stated were passed by the city council.

At the annual meeting in the town of *Belmont*, on March 6, 1899, the sum of \$2,000 was appropriated for the extension of the electric light plant, the same to be included in the general tax levy.

In the city of *Beverly* the order favorable to a municipal electric lighting plant, which was recommended by the committee on fuel and street lights in 1898 and referred to the city council of 1899, was by the council referred to the joint standing committee on fuel and street lights, who later in the year reported recommending a contract with the home company, which was later approved and executed by the city.

In the town of *Braintree*, on July 7, it was voted to appropriate the sum of \$23,000 to enlarge the electric light plant; and the town treasurer was authorized "to issue the notes of the town for the aggregate sum of \$23,000, for the purpose of enlarging and increasing the town electric lighting plant; said notes to bear interest at the rate of not exceeding  $3\frac{1}{2}$  per cent. per annum, and payable on September 1 of each year, as follows, viz.: in the year 1900, \$1,000; 1901, \$500; 1902-1904, \$1,500 in each year; 1905-1909, \$3,400 in each year." And the selectmen were instructed "to raise by taxation each year as named above a sum sufficient to pay each note as it falls due, together with the amount of accrued interest on each year remaining unpaid." On September 27 it was voted "to appropriate the sum of \$3,000 to increase the electric light plant;" and to provide for the same the treasurer was authorized "to issue a note or notes of the town for the sum of \$3,000, . . . said note or notes to bear interest at a rate not exceeding  $3\frac{1}{2}$  per cent. per annum, and to be payable Sept. 1, 1910." And the selectmen were instructed to raise by taxation each year a sum sufficient to pay the interest as it falls due, and in the year 1910 a sum sufficient to pay the note or notes then maturing.

The city of *Chicopee* has appropriated during the year \$500 for extending the arc light system and \$200 for extension of the incandescent system.

In the town of *Concord* bonds were issued August 1 to the amount of \$35,000 for the construction of the municipal

electric lighting plant. The proceeds of the sale, including premium received, amounted to \$40,806.50; the amount expended for construction to December 1 was \$25,749.05. The plant is not yet ready to supply lights.

The town of *Danvers*, on April 20, at an adjournment of the annual meeting, voted to appropriate "a sum not exceeding \$2,070.72 for the purpose of increasing the capacity of the electric light plant, including arc light and incandescent extensions specified, and making such extensions this year as may be necessary to meet the demand for incandescent light, and \$1,929.28 for construction during 1898." The treasurer was authorized "to issue bonds to the amount of \$4,000, to be dated April 1, 1899, and to be payable in thirty years, but redeemable any time after five years from the date of issue, and to bear interest at a rate not to exceed 4 per cent. per annum, payable semi-annually." It was also voted "to establish a sinking fund for the above loan, and contribute to said sinking fund the premium, if any, received from the sale of the above authorized bonds; and to further contribute thereto from year to year an amount sufficient to meet the requirements of law." The premium, \$703.40, received from the sale of \$5,500 electric light bonds, was appropriated for the electric loan sinking fund.

In the town of *Dedham* the investigating committee appointed in 1897 submitted, on April 10, a printed report, containing the following conclusions and recommendations; that "after careful consideration of the financial aspects of the cost in the municipalities of this State which have purchased existing plants and of the probabilities as to the likely cost or purchase price that will have to be paid by the town for the Dedham Electric Light Company's plant, your committee has come to the conclusion that it will cost the town more for electric lighting to purchase the present plant and run it than to purchase its light from the Dedham Electric Light Company at proper prices; and therefore it is inadvisable for the town at present to take steps looking to the purchase of such plant." The committee recommended a contract with the company changed in certain respects from that then in force. At a meeting on April 17, following a further report from this committee, the town authorized a



ten-year contract with the company, which has since been executed.

In the city of *Fall River*, on December 4, the common council adopted the following : —

*Ordered*, That it is expedient for the city of Fall River to exercise the authority conferred by section 1, chapter 370 of the Acts of the year 1891, entitled "An Act to enable cities and towns to manufacture and distribute gas and electricity," and the provisions of said section are hereby accepted; and it is further *Ordered*, That, under the limitation of said act and acts in amendment thereof and in addition thereto, the city council hereby decides that the city will construct, purchase, lease or establish one or more plants for the manufacture and distribution of gas for furnishing light, heat and power for municipal use, and for the use of such of its inhabitants as may pay for the same; and it is further *Ordered*, That, immediately upon the passage of this order, the mayor shall make written request upon the Fall River Gas Works Company, a corporation owning a gas plant in this city, to make and file with the city clerk, within thirty days, a detailed statement of all the property and plant of said company then existing which said company may propose to sell to the city, if any, with the terms of sale proposed therefor, in case the city shall complete its decision to establish such plant or plants under the authority conferred in section 1, chapter 370 of the Acts of the year 1891.

In the board of aldermen this order was referred to the city solicitor, to report as to whether or not it was in proper form. On December 18 an opinion was received by the aldermen from the city solicitor, and the subject was referred by both branches, in concurrence, to the city government of 1900.

In the city of *Holyoke*, on April 18, the board of aldermen received the following communication, and it was voted to give the committee a hearing at the next regular meeting : —

*To the Board of Aldermen.*

GENTLEMEN : — At a meeting of the Manufacturers' Association, held April 8, the following vote was passed unanimously : " *Voted*, That in the present financial situation it would be disadvantageous to the city of Holyoke to now acquire the gas and electric plants of the Holyoke Water Power Company," and the Manufacturers'

Association recommends that the board of aldermen postpone the taking of these plants for a period of five years at least, and that it will make a contract with the Holyoke Water Power Company on the best possible terms. *Voted*, That a committee of three be appointed by the chairman to confer with the board of aldermen, stating the position of the Manufacturers' Association to the city now acquiring the plants.

At the meeting of the aldermen on May 2 this committee appeared and were heard in favor of postponing the acquiring of said plants. The party appearing in opposition to the postponement raised the question as to whether or not such postponement could be legally had. At the close of the hearing the following order was adopted (11 yeas, 9 nays, with one member absent) :—

*Ordered*, That the committee on municipal lighting be and they are hereby ordered and instructed to confer with the city solicitor, and, acting on his advice, to make some arrangement if possible with the Holyoke Water Power Company to defer the taking of the gas and electric lighting plants of said company for a period of five years, provided the rights of the city are fully protected in the matter. *Ordered, further*, That the said committee be and they are hereby empowered, in case said matter is deferred, to make a contract with the Holyoke Water Power Company for furnishing gas and electric lights and power to the city of Holyoke for a term of five years.

On May 16 the committee on municipal lighting made the following report, which, after considerable discussion, was accepted by the board :—

The committee on municipal lighting, to whom was referred the matter of postponing the taking of the gas and electric plants of the Holyoke Water Power Company, have considered the same, and report that, according to the advice of the city solicitor, it will not be possible to postpone the taking of the gas and electric plants for a period of five years. The committee have met with the officials of the Holyoke Water Power Company, and have received a proposition from them. The committee cannot recommend that any of the offers of the company be accepted in the form in which they have been presented; but your committee would recommend that the following proposition be sent to said company, to be entered into by said company and the city of

Holyoke, subject to consent given or ratification thereof by the Legislature of the State.

*First.* That all the expenses of the city incurred in contesting this case to date be paid by the Holyoke Water Power Company.

*Second.* A fifteen-year contract be made for public lighting, at the following rates : —

275 to 300 lights, 1,200 candle-power, each . . .	\$85 00
300 to 400 lights, 1,200 candle-power, each . . .	83 33½
Over 400 lights, 1,200 candle-power, each . . .	75 00
Mast arm lights no additional charge.	
Electricity for commercial uses 10 per cent. less than present prices.	

The present price of gas to be \$1.25 net per 1,000 feet. Said price of gas to be reduced from time to time, as said company is able. In addition thereto, the company to pay the city a sum equal to 2 per cent. of the gross annual income of the company derived from its gas and electric business.

After the expiration of each successive five years from the date of the contract the city may demand and have a submission to arbitration for reducing the price below that fixed in the contract, in case the cost of manufacture or distribution should be reduced by new discoveries, or inventions, or progress in the art in successful commercial operation.

The electrical output of the company is to be measured.

It is understood that the price of commercial lighting is to be the same as offered to the business men's association, and the power furnished to the city to be 10 per cent. below the present price. The commercial prices for gas and electricity mentioned above to be maximum prices not fixed for the entire term. The company to have the right to maintain and use overhead system.

It was also voted (13 yeas, 5 nays, 3 absent) to adopt the following : —

*Ordered,* That the committee on municipal lighting be and they are hereby authorized and instructed to offer the terms proposed in their report to the Holyoke Water Power Company, and, in case said terms are accepted, the board of public works and mayor are hereby authorized to enter into a contract with the Holyoke Water Power Company on the said terms, and to petition the Legislature of the State for permission to make said contract binding, and for a discontinuance of said suit. The terms of said contract to be approved by the city solicitor.

In the town of *Hudson*, on January 6, it was voted, unanimously, "that it is the sense of this meeting that we do request the Gas and Electric Light Commissioners to give their consent, in accordance with section 10, chapter 370 of the Acts of 1891, to sell electricity for commercial and domestic lighting for the present price, which is 20 cents per kilowatt hour." At the annual meeting, on March 6, \$2,000 was appropriated for new construction.

The town of *Hull*, at the annual town meeting, on March 6, 1899, appropriated \$1,500 for new construction for the electric lighting plant.

In the town of *Lexington*, on September 18, a committee of five was appointed "to investigate into the purchase of the property of the Lexington Gas Light Company, and to determine whether in their judgment the idea is feasible and of benefit to the town of Lexington." This committee reported at a meeting on November 7 that it was their unanimous opinion that "it is only expedient for the town to exercise its right to purchase the property of the Lexington Gas Light Company, as provided in section 1, chapter 370 of the Acts of 1891, provided said property can be obtained at a proper price; in determining which, due allowance should be made for the sum necessary to bring the plant up to a proper standard of construction and efficiency." The committee recommended "that, in case of action by the town in the first instance favorable to acquiring the property in question, a thorough inspection be made by experts, who shall submit a written report upon its condition, with their findings as to its market value, such report to be printed, and a copy sent to each registered voter at least ten days before the date of the town meeting called to take final action in the premises." Upon consideration of this report a motion that the town "should own its own gas and electric light plant" was rejected, and a motion "that the matter be indefinitely postponed" was adopted.

The town of *Middleborough*, in addition to the appropriations for lines and maintenance, appropriated \$700 for new construction upon the lighting plant.

The town of *Needham*, in addition to appropriations for maintenance, appropriated \$800 for extension of electric street lines.

In the town of *North Attleborough*, on March 13, it was voted to appropriate the sum of \$13,900, "to make, under the direction of the municipal light board, such extensions to the electric light plant as may be necessary." The treasurer was authorized to borrow, "when so directed by the board of selectmen, the sum of \$13,900, appropriated at this meeting to make additions to the town's municipal electric lighting plant, giving therefor note or notes of the town . . . bearing interest at a rate not exceeding 4 per cent. per annum, payable semi-annually . . . such note or notes shall be made payable in such annual proportional payments as will extinguish the same within twenty years from date of their delivery." Twenty notes for the above amount in the sum of \$695 each were issued and sold; the first maturing July 1, 1900, and one each succeeding year to 1919. The amount received by the town treasurer for these notes was \$14,044.56.

The town of *Peabody*, in addition to appropriations for note payments and sinking fund, appropriated \$700 for new incandescent electric light construction.

In addition to the appropriations for interest and maintenance, the town of *Reading*, at the annual meeting, appropriated the sum of \$900 for new construction and extensions of the municipal light and power plant.

At a town meeting in *Revere*, on Jan. 20, 1899, the town solicitor was directed "to prepare an article to be inserted in the town warrant for the March meeting for action by the town that will enable the town, consistent with the laws of the Commonwealth, to establish and maintain a town plant for the manufacture and distribution of fuel and fuel gas." It was also voted "that this town urgently protest against the issuance of stock by the Winnisimmet Gas Company, in view of the proposed establishment of the municipal gas plant." A committee was instructed to appear before the Gas and Electric Light Commissioners to represent this view, and the board of selectmen were requested to withdraw the franchise already given to the above-named company. On January 16 the committee appointed in 1898 "to consider the advisability of the town building its own line of gas pipes for supplying gas to the town and its inhabitants."

made its report. The committee was continued "to carry out its provisions and the votes of the town heretofore passed in relation to the subject matter." At a meeting on May 15, under an article in the warrant "to see if the town will vote that it is expedient to exercise the authority conferred upon it by section 1 of chapter 370 of the Act of the Legislature for the year 1891, and acts in addition thereto and amendatory thereof, to construct, purchase, lease or establish and maintain within its limits a plant or plants for the manufacture and distribution of gas for furnishing light and heat for municipal and other lawful uses and raise and appropriate any sum of money or pass any other vote necessary thereto, it was voted that a ballot be taken on the following motion: "that the town of Revere establish a municipal light plant for furnishing the inhabitants with gas for fuel, illuminating and other lawful purposes, and in accordance with the provisions of chapter 370 of the Acts of 1891, and acts in addition thereto and amendatory thereof." The whole number of votes cast was 133, of which 130 were yes and 3 no. At a meeting on September 11 it was voted "that the town of Revere establish a municipal lighting plant for furnishing the inhabitants with gas for fuel, illuminating and other lawful purposes, in accordance with the provisions of chapter 370 of the Acts of 1891 and acts in addition thereto and amendatory thereof, and as passed May 15, 1899." The whole number of votes cast was 130, of which 121 were yes and 9 no.

In the town of *Rockport*, at the annual town meeting, on March 6, a committee was chosen "to investigate the subject of street lighting, with a view of establishing a plant for electric lighting in this town." This committee reported at a special meeting, on April 29. The committee recommended "that the town adopt the provisions of chapter 370 of the Acts of the Legislature for the year 1891, and proceed to erect a plant for the manufacture and distribution of electricity for furnishing light for municipal purposes and for the use of such of its inhabitants as may require and pay for the same." Upon the adoption of this recommendation the vote was 74 in favor, 63 against; and the motion was declared lost, less than two-thirds having voted in the

affirmative. On July 1 a contract with the Gloucester Electric Light Company for lighting the streets until March 1, 1900, was authorized.

The town of *Swampscott*, on March 23, voted "That the matter of article 25 of the town warrant, relating to the expediency of converting the pumping station of the water works into an electric plant for the purpose of supplying electricity for the use of the town and its citizens, be referred to the street light committee (and two others), and that said committee report at the next annual town meeting."

The city council of *Taunton*, on March 1, acting upon a communication from the mayor relative to the breaking down of an engine at the municipal lighting station, and recommending the adoption of an order for the purchase of a new one, passed the following: —

*Ordered*, That, for the construction purposes of the municipal lighting department, the purchase of a new engine, constructing foundation for the same and other necessary expenses connected therewith, the sum of \$5,000 be and the same hereby is appropriated.

To provide means for said appropriation the treasurer was authorized to execute and sell registered bonds for the sum of \$5,000, to be dated Dec. 1, 1898, payable Dec. 1, 1928, with interest at 4 per cent. To provide for the payment of this debt at maturity a sinking fund was established, and it was ordered that there be "annually contributed thereto by taxation or otherwise a sum sufficient with its accumulations from investment to pay said debt when due." On the same day, on recommendation from the mayor, a special committee was appointed, "to investigate and report the condition and needs of the municipal lighting plant." This committee reported to the board of aldermen on March 16, recommending the adoption of an order appropriating \$10,000, to be raised by a loan, for enlarging the plant. The order was referred back to the committee. On September 29, \$2,000 was transferred from the appropriation for municipal electric light maintenance to the appropriation for construction purposes in that department.

On December 14 the city council, acting upon a petition therefor and a favorable recommendation of the committee on street lights, instructed the manager of the municipal lighting plant to make such changes in the method of operating said plant "as will secure the lighting by electricity of all the main streets of the city through the whole night, instead of a part of the night, moon schedule." Pursuant to this vote, the running of these lights all night was at once begun. On December 13 the special committee, to whom the order relative to the appropriation of \$10,000 for enlarging the lighting plant had been recommitted, reported recommending that the whole matter be referred to the next city government, and it was so referred. The unexpended balance of the appropriation for light construction was also carried forward to the next year. Improvements and additions to the plant, contemplated by the appropriation for \$5,000, made March 1, were all completed by Jan. 1, 1900.

In the town of *Wakefield*, on March 30, under an article in the warrant "to see if the town will request the municipal light board to pay wages at the rate of \$2 per day of nine hours when employing common laborers, or what it will do about it," the subject was referred to the municipal light board without other action. Under an article "to see if the town will vote to increase its electric arc lighting capacity and discontinue the oil lights, or what it will do about it," the subject matter of the article was indefinitely postponed. Under an article "to see if the town will appropriate the sum of \$3,700 to increase its electric arc lighting capacity, or what it will do about it," it was voted to indefinitely postpone action. Under an article in the warrant "to see if the town will vote to request the municipal light board to reduce the price of gas 10 cents per 1,000 feet, if allowed to do so by the State Board of Gas Commissioners, or what it will do about it," it was voted "that the town request the municipal light board to reduce the price of gas 10 cents per 1,000 feet, if allowed to do so by the State Board of Gas Commissioners."\* It was also voted to appropriate for the municipal light general expenses the

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\* For action upon this request see page 12 of this report.



income from the plant only, and for the extension of electric lines \$1,000. At a town meeting, on November 27, under an article "to see if the town will vote to light New Salem Street with incandescent lights and appropriate money therefor, or what it will do about it," it was voted to refer the subject matter to the next annual town meeting.

In the town of *Warren* the warrant for the meeting held on June 3 contained the following article: "To see if the town will vote that it is expedient to exercise the authority conferred in section 1 of chapter 370 of the Acts of 1891, providing for the purchase, construction, leasing or establishing of gas or electricity for municipal use, and for the use of such of its inhabitants as may require and pay for the same." It was voted to lay this article upon the table.

In the town of *Wellesley*, on January 12, a committee was appointed to consider "in all its details the expediency of the town owning and operating its own electric lighting plant." At the annual meeting this committee reported that for the present at least the town should continue to purchase the electric current of the Natick Gas and Electric Light Company, in accordance with the terms of the contract of Nov. 30, 1895; but that the committee "is not entirely confident that the company . . . will fulfil all its promises and agreements; we therefore recommend that the committee be continued with power to act in its original capacity, and to report further at another town meeting." No further report has been made by this committee.

The town of *Westfield*, on January 17, appropriated the sum of \$2,000 "to defray the expenses of the proceeding in court and before the commission, appointed by the court, in the matter of the purchase by the town of the plants of the Westfield Gas Light Company;" and a committee of five was authorized "to conduct the case of the town before the commission." On April 25 the commissioners filed their report and award, based upon and in harmony with a written agreement between the company and the town by its committee filed with the commissioners. By this award it was provided that the town should enter into possession and full management of the gas and electric light plants of the company on June 1, 1899, and should pay therefor the

sum of \$147,500, and, in addition the market value of the supplies on hand. This award was approved by the court on April 25. At a town meeting, on May 11, the following votes were passed: "That the sum of \$150,000 be appropriated to pay for the gas and electric light plants, and that the same be paid from the income from the authorized sale of bonds and any other funds which may be or come into the treasury and not otherwise appropriated." "That, for the purpose of paying the amount awarded by the commissioners in the matter of the petition of the Westfield Gas Light Company *v.* the inhabitants of the town of Westfield, as confirmed by the supreme judicial court, April 25, 1899, the town treasurer be and hereby is authorized and instructed to borrow the sum of \$120,000, and issue therefor negotiable bonds to the said amount, signed by the treasurer and countersigned by the board of selectmen, denominated on the face thereof 'Westfield gas and electric light bonds,' dated June 1, 1899, payable in annual proportionate payments in not exceeding thirty years from said date, to wit, \$1,000 annually from said date, at a rate of interest not exceeding 4 per cent. per annum, payable semi-annually, in denominations of \$1,000 or multiples of \$1,000; and that said treasurer may sell such bonds at public or private sale or pledge the same for not less than par value thereof for money borrowed for the purposes aforesaid in his discretion." "That the town appropriate the sum of \$16,000 for the gross expenses of running the gas and electric light plant and conducting the business of supplying gas and electric light and fixed charges, including interest on bonds, and that the same be paid from the receipts of said plant." The bonds authorized were issued bearing interest at  $3\frac{1}{2}$  per cent., and were sold at a premium of \$4,558.80. The balance of the appropriation was paid from accumulations in the treasury, the results of taxation, grade crossings and other receipts for a series of years. The town took possession of the plant on June 1, and has since that date been engaged in the supply of gas and electric light.

The town of *West Springfield*, on April 3, voted, yes 475, no 142, upon the following: "Is it expedient for the town to construct, purchase or establish and maintain within

its limits one or more plants for the manufacture and distribution of gas or electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same, and for such other purposes as are allowed by law in accordance with the provisions of chapter 370 of the Acts of the year 1891, and amendments thereto."

#### MUNICIPAL STATISTICS.

The following table contains the names of the municipalities operating lighting plants on June 30, 1899; the population of each, according to the census of 1895; the kind of supply and the year when the same was begun; the amount invested in the plant since the inception of the enterprise, including that raised by loans and by direct taxation; the total valuation of all estates in town for the year of the return, and the amount per thousand raised by taxation. The towns of Belmont, Hingham, Needham and Wellesley have only distributing plants, and buy their electricity, the first named from the Somerville Electric Light Company, the second from the Weymouth Light and Power Company, and the other two from the Natick Gas and Electric Company. The town of Westfield began to supply on June 1.

MUNICIPALITY.	Population.	Year of Beginning.	Kind of Supply.	Investment.	Valuation of Estates.	Tax Rate.
Belmont, . . . . .	2,843	1898, . . . . . For streets, 1892, } Commercial, 1894, }	Electric lighting, . .	\$16,000 00	\$4,815,982	\$16 40
Braintree, . . . . .	5,311	1896, . . . . .	Electric lighting, . .	67,067 00	4,496,450	20 40
Chicopee, . . . . .	16,420	1896, . . . . .	Electric lighting, . .	98,950 00	9,250,830	18 00
Danvers, . . . . .	8,181	For streets, 1889, } Commercial, 1896, }	Electric lighting, . .	45,174 00	5,109,540	15 60
Hingham, . . . . .	4,819	1895, . . . . .	Electric lighting, . .	24,413 00	4,069,766	16 00
Hudson, . . . . .	5,308	1897, . . . . .	Electric lighting, . .	45,273 00	2,989,527	21 25
Hull, . . . . .	1,044	1894, . . . . .	Electric lighting, . .	119,367 00	4,048,454	16 25
Marblehead, . . . . .	7,671	1895, . . . . .	Electric lighting, . .	85,518 00	5,196,250	19 20
Middleborough, . . . . .	6,689	1893, . . . . .	Gas and electricity, . .	108,494 00	3,321,673	20 65
Needham, . . . . .	3,511	1893, . . . . .	Electric street lighting, . .	15,697 00	3,441,315	17 00
North Attleborough, . . . . .	6,576	1894, . . . . .	Electric lighting, . .	58,421 00	3,878,581	22 50
Peabody, . . . . .	10,507	For streets, 1892, } Commercial, 1893, }	Electric lighting, . .	79,010 00	7,583,900	17 40
Reading, . . . . .	4,717	1895, . . . . .	Electric lighting, . .	74,400 00	4,428,735	17 50
Taunton, . . . . .	27,115	1897, . . . . .	Electric lighting, . .	145,301 00	20,308,410	18 60
Wakefield, . . . . .	8,304	1894, . . . . .	Gas and electricity, . .	187,500 00	7,682,325	17 20
Wellesley, . . . . .	4,229	1892, . . . . .	Electric street lighting, . .	17,000 00	8,921,111	11 00
Westfield, . . . . .	10,663	1899, . . . . .	Gas and electricity, . .	150,000 00	8,140,808	18 00

In the following data the financial operations of all the municipal plants in the State are combined from the items relating to the manufacture and sale of gas and electricity in the returns of the last two years :—

## ELECTRICITY.

	YEAR ENDING JUNE 30.	
	1898.	1899.
<b>RECEIPTS :—</b>		
From sale of commercial arc lights, . . . . .	\$7,672 87	\$7,263 68
sale of commercial incandescent lights, . . . . .	59,740 22	59,764 89
sale of domestic incandescent lights, . . . . .	15,518 41	24,177 82
sale of electric power, . . . . .	3,148 04	1,258 32
rent of meters, . . . . .	1,183 98	1,664 15
other sources, . . . . .	918 07	1,155 97
	<b>\$88,181 59</b>	<b>\$95,284 83</b>
<b>EXPENSES :—</b>		
Coal, . . . . .	\$45,810 74	\$50,174 71
Oil and waste, . . . . .	2,470 45	2,667 67
Water, . . . . .	1,395 41	1,484 05
Wages at station, . . . . .	32,962 03	33,495 20
Repairs of real estate, . . . . .	671 14	978 50
Repairs of steam plant, . . . . .	5,068 67	4,501 01
Repairs of electric plant, . . . . .	1,728 86	2,393 02
Station tools and appliances, . . . . .	355 63	768 72
Wages for care of lights, etc., . . . . .	12,992 96	12,900 57
Repairs of lines and lamps, . . . . .	13,057 26	19,939 78
Carbons, . . . . .	3,575 09	3,974 42
Incandescent lamps, . . . . .	1,758 06	2,261 80
Globes, . . . . .	532 07	624 25
Distribution tools and appliances, . . . . .	4,891 13	2,032 93
General salaries, . . . . .	13,886 63	13,972 54
Committee expenses, . . . . .	116 42	290 12
General office expenses, . . . . .	2,452 93	2,901 29
Rents, . . . . .	369 00	243 00
Insurance, . . . . .	5,011 49	5,756 84
Law expenses, . . . . .	42 00	46 33
Claims, . . . . .	100 00	—
Bad debts, . . . . .	288 30	65 54
Incidentals, . . . . .	1,001 93	3,254 66
	<b>\$150,536 20</b>	<b>\$164,726 95</b>
Leaving a loss in operating account of . . . . .	<b>\$62,354 61</b>	<b>\$69,442 12</b>
To which is to be added the following items :—		
Interest on notes and bonds, . . . . .	33,147 98	33,087 46
Depreciation, . . . . .	54,282 56	44,693 94
Losses on jobbing, . . . . .	156 46	133 86
Leaving, as the expenditure for town and city lighting, . . . . .	<b>\$149,941 61</b>	<b>\$147,357 38</b>

## GAS.

	YEAR ENDING JUNE 30.	
	1898.	1899.
<b>RECEIPTS:—</b>		
For gas sold by meter, . . . . .	\$14,468 59	\$16,141 22
From sales of coke, . . . . .	519 21	1,078 18
sales of tar, . . . . .	723 85	749 11
other sources, . . . . .	8 37	—
<b>Total, . . . . .</b>	<b>\$15,720 02</b>	<b>\$17,968 51</b>
<b>EXPENSES:—</b>		
Coal, . . . . .	\$3,956 21	\$4,911 85
Gas oil, . . . . .	867 77	741 02
Water, . . . . .	17 15	51 12
Wages at works, . . . . .	2,751 70	2,431 34
Repairs and maintenance of works, . . . . .	496 10	1,197 79
Tools, apparatus and machinery, . . . . .	74 84	107 46
Wages of meter takers, clerical labor in distribution department, . . . . .	251 00	346 87
Repairs, renewals and maintenance of mains and services, . . . . .	331 88	161 38
Repairs and renewals of meters, . . . . .	108 87	133 68
General salaries, . . . . .	1,430 95	1,568 89
Committee expenses, . . . . .	19 39	65 12
General office expenses, . . . . .	271 93	357 42
Insurance, . . . . .	162 38	182 20
Bad debts, . . . . .	92 61	5 60
Incidentals, . . . . .	253 13	278 92
<b>Total, . . . . .</b>	<b>\$11,065 91</b>	<b>\$12,510 66</b>
Leaving an apparent profit on their gas business of	\$4,634 11	\$5,457 85
They have paid for interest on bonds and notes, . . . . .	\$4,091 50	\$4,349 12
depreciation, . . . . .	4,354 74	5,031 36
<b>Making a total of . . . . .</b>	<b>\$8,446 24</b>	<b>\$9,380 48</b>
<b>Less gains on jobbing, . . . . .</b>	<b>279 59</b>	<b>68 82</b>
	<b>\$8,166 65</b>	<b>\$9,311 66</b>
From which should be deducted apparent profit on operations, . . . . .	4,634 11	5,457 85
<b>Leaving a net loss of . . . . .</b>	<b>\$3,532 54</b>	<b>\$3,853 81</b>

Aggregates from the balance sheets in the several municipal returns of the last two years show the following facts:—

	YEAR ENDING JUNE 30.	
	1998.	1999.
<b>ASSETS:—</b>		
<b>Electric:—</b>		
Real estate, . . . . .	\$164,978 77	\$148,962 70
Steam plant, . . . . .	176,374 59	185,639 34
Electric plant, . . . . .	115,409 46	124,247 58
Electric lines, . . . . .	240,219 45	248,320 62
Other plant items, . . . . .	116,725 68	132,156 94
Materials, . . . . .	19,571 63	20,294 30
<b>Gas:—</b>		
Real estate, . . . . .	45,728 99	91,569 52
Machinery, . . . . .	37,878 96	60,978 85
Street mains, . . . . .	24,695 49	60,054 96
Gas meters, . . . . .	3,914 55	8,998 12
Materials, . . . . .	4,002 74	6,349 65
Cash (or town treasury), . . . . .	112,664 39	100,674 43
Due for electric light and power, . . . . .	11,263 31	17,092 54
Due for gas, . . . . .	1,490 67	2,877 15
Other accounts due, . . . . .	1,897 43	2,976 03
Sinking funds, . . . . .	42,356 26	56,300 86
Deficit, . . . . .	93,096 72	147,776 31
	<b>\$1,202,269 09</b>	<b>\$1,416,269 95</b>
<b>LIABILITIES:—</b>		
Appropriations for construction, . . . . .	\$126,646 76	\$173,463 21
for extraordinary repairs, . . . . .	2,590 00	2,590 00
for bond payments, . . . . .	62,500 00	75,000 00
for note payments, . . . . .	47,200 00	55,100 00
for sinking funds, . . . . .	28,601 70	47,615 10
Overdrafts, . . . . .	10,235 58	10,338 05
Bonds outstanding, . . . . .	757,000 00	881,000 00
Notes payable, . . . . .	151,102 00	148,702 00
Unpaid bills, . . . . .	11,061 02	14,126 67
Deposits, . . . . .	640 34	826 57
Interest accrued, . . . . .	4,691 69	5,156 23
Other amounts due, . . . . .	—	1,352 07
	<b>\$1,202,269 09</b>	<b>\$1,416,269 95</b>

The following table of data from the several returns is descriptive of the machinery at the stations in the municipalities named on June 30, 1899:—

MUNICIPALITY.	No. of Boilers.	Total Rated Horse-power.	No. of Engines.	Total Rated Horse-power.	No. of Arc Dynamos.	MAXIMUM CAPACITY.		No. of Incandescent Dynamos.	MAXIMUM CAPACITY.	
						No. of Lamps.	Nominal Candle-power.		No. of Lamps.	Nominal Candle-power.
Belmont, . . . . .	—	—	—	—	—	—	—	—	—	—
Braintree, . . . . .	2	250	2	225	3	150	1,200	3	4,100	16
Chicopee, . . . . .	2	270	1	250	4	200	1,200	2	3,500	16
Danvers, . . . . .	2	205	2	220	3	135	1,200	2	3,600	16
Hingham, . . . . .	—	—	—	—	—	—	—	—	—	—
Hudson, . . . . .	1	100	2	190	1	80	2,000	2	1,850	16
Hull, . . . . .	2	800	3	495	—	—	—	3	5,000	16
Marblehead, . . . . .	2	260	2	400	4	200	2,000	2	2,700	16
Middleborough, . . . . .	2	220	1	150	2	85	1,200	2	2,650	16
Needham, . . . . .	—	—	—	—	—	—	—	—	—	—
North Attleborough, . . . . .	1	250	2	300	—	—	—	2	3,000	16
Peabody, . . . . .	2	250	2	400	4	192	1,200	2	2,000	16
Reading, . . . . .	2	250	2	800	3	150	1,200	2	2,650	16
Taunton, . . . . .	3	675	3	*765	9	{ 10 620	{ 2,000 1,200	3	4,650	16
Wakefield, . . . . .	2	250	2	250	8	145	1,200	2	1,650	16
Wellesley, . . . . .	—	—	—	—	—	—	—	—	—	—
Westfield, . . . . .	3	240	3	290	5	210	2,000	2	1,150	16

\* Also 2 water-wheels, 125 H.P.

\* Also 1 power generator, 80 H.P.



The following table of data from the several returns is descriptive of the outside construction on June 30, 1899, in each of the municipalities : —

MUNICIPALITY.	Total Length of Wire (Feet).	Number of poles set in Streets.	Number of poles set Elsewhere.	Length of Streets with Overhead Wires (Feet).	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.	Number of Motors.
Belmont, . .	169,160	657	3	98,382	-	13	-	-
Braintree, . .	310,900	990	38	109,000	-	94	-	-
Chicopee, . .	295,680	400	-	147,840	-	145	5	-
Danvers, . .	263,800	550	4	120,000	-	124	-	-
Hingham, . .	<sup>1</sup> 598,338	1,259	-	131,303	-	-	-	-
Hudson, . .	145,568	447	7	59,800	-	-	36	-
Hull, . .	<sup>2</sup> 332,310	853	10	93,025	10	-	2	-
Marblehead, . .	410,510	913	8	134,000	169	-	2	-
Middleborough, . .	190,704	950	-	89,400	-	51	-	-
Needham, . .	174,000	536	-	120,000	-	-	-	-
NorthAttleborough,	354,549	1,252	21	105,900	4	-	4	-
Peabody, . .	399,415	300	10	135,000	-	127	56	2
Reading, . .	261,000	1,029	14	102,400	3	125	-	-
Taunton, . .	267,806	912	-	111,250	60	219	11	16
Wakefield, . .	312,149	812	3	100,600	-	143	2	3
Wellesley, . .	212,200	815	-	105,375	-	-	-	-
Westfield, . .	142,560	443	14	60,720	34	72	-	-

<sup>1</sup> 950 feet of wire in 550 feet of underground conduit.

<sup>2</sup> 6,559 feet of wire in 1,970 feet of underground conduit.

The following table shows the kind and amount of fuel and number of carbons used during the year ending June 30, 1899, as shown by the several returns:—

MUNICIPALITY.	Coal (Tons).	Screenings (Tons).	Number of Carbons used.
Belmont, . . . . .	<sup>1</sup> —	—	1,800
Braintree, . . . . .	979.0	—	35,000
Chicopee, . . . . .	978.0	—	70,000
Danvers, . . . . .	510.0	210.0	30,000
Hingham, . . . . .	<sup>1</sup> —	—	—
Hudson, . . . . .	424.2	—	396
Hull, . . . . .	478.1	370.8	38
Marblehead, . . . . .	877.0	12.0	34,980
Middleborough, . . . . .	183.6	—	11,938
Needham, . . . . .	<sup>1</sup> —	—	—
North Attleborough, . . . . .	687.0	—	175
Peabody, . . . . .	1,250.6	—	55,000
Reading, . . . . .	528.0	23.0	35,300
Taunton, . . . . .	1,780.0	—	100,000
Wakefield, . . . . .	829.0	44.6	49,986
Wellesley, . . . . .	<sup>1</sup> —	—	—
Westfield, <sup>2</sup> . . . . .	<sup>3</sup> 18.0	—	2,594

<sup>1</sup> Current bought.<sup>2</sup> Month of June only.<sup>3</sup> Also 19.5 tons coke.

The following table shows the number of commercial lights of the different kinds installed on June 30, 1899, in each of the municipal plants, with the number of customers:—

MUNICIPALITY.	Number of Commercial Arc Lights.	Nominal candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Number of Customers using only Commercial Incandescent Lights off Arc Circuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Belmont,	1	1,200	1	1,181	16	66				
Braintree,				5,874	16	253				
Chicopee,	5	1,200	2	4,020	16	189	1			
Danvers,	8	1,200	4	5,100	16	188			3	
Hingham,				3,924	16	175				
Hudson,	11	800	8	1,675	16	95			7	
Hull,	2	2,000	2	4,000	16	253			2	
Marblehead,	2	1,200	2	4,457	16	303			2	
				225	10					
				18	32					
				1,969	16	143			10	
Middleborough,	24	1,200	11	33	32					1
Needham,										
North Attleborough,	8	1,200	4	3,583	16	110			4	
Peabody,	2	1,200	2	5,000	16	249			2	
Reading,				3,613	16	169				
Taunton,	82	1,200	27	6,006	16	180			17	
Wakefield,				3,004	16	123				4
Wellesley,										2
Westfield,	12	2,000	6	421	16	68	1		2	

The following table shows the prices charged by each municipality for commercial lights on June 30, 1899:—

MUNICIPALITY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Belmont, . . .	20 cents, .	-	-	-	\$7.50 per month on moonlight schedule.	Discount of 10 per cent. for incandescent lights if paid before the 15th of the month. Wiring and lamp renewals at cost.	
Braintree, . . .	-	6 mills, .	-	25 c. p. lamp on street circuit, \$12 per year.	-	Lamp renewals at cost plus 10 per cent.	
Chicopee, . . .	11.85 cents,	-	-	-	\$3.33 to \$4.00 per month per light.	Incandescent lamp renewals free and wiring at cost.	
Danvers, . . .	10 cents, .	5 mills, .	-	-	At meter rates, . . .	-	
Hingham, . . .	1 -	-	-	-	-	Discount of 25 per cent. on payment of bills. Lamp renewals 25 cents each, \$2.75 per dozen.	
Hudson, . . .	20 cents, .	-	-	-	\$8.33 per lamp per month on street light circuits; 20 cents per kilowatt hour on incandescent circuits.	Customers pay for lamp renewals.	

<sup>1</sup> Yearly rates 20 cents; 25 cents to summer residents.

MUNICIPALITY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Hull, . . .	25 cents, .	-	1½ cents, .	-	\$16.50 per lamp per month.	On all bills paid before the 10th of the month 45 per cent. discount to yearly customers and on bills of \$36.00 or more per month; 20 per cent. to all others. Customers pay for all lamps. Annual meter rental from \$1.75 upwards. Minimum charge of \$10 per year for lighting.	
Marblehead, . . .	1 -	-	-	-	-	Customers pay for renewals. Minimum charges to yearly customers 50 cents per month; to others \$1.50.	
Middleborough, . . .	15 cents, .	-	-	¾ of a cent per lamp hour, .	\$60 per lamp per year,	Lamp renewals at cost plus 25 per cent. Wiring at cost plus 10 per cent.	
North Attleborough,	-	-	¾ of a cent,	-	At meter rates, . . .	Arc lamps on incandescent circuits only. Customers pay for lamp renewals.	
Peabody, . . .	13 cents, .	-	-	-	\$70 per lamp per year burning until 11 P.M. 6 days per week; \$36 per lamp per year burning until 11 P.M. 3 days per week.	6 per cent. discount on bills paid in 15 days; discount of 33½ per cent. on bills of \$30 or more. Customers pay for renewals.	
Reading, . . .	-	1½ cents, .	-	From 25 to 50 cents per month per 16 c. p. lamp, according to time burned.	-	Original installation of lamps free. Customers pay for renewals. Wiring at cost plus 10 per cent.	

Taunton, . . . . .	-	-	-	1 cent,	\$1.00 per light per month up to 15 lights; over 15 lights 10 per cent. discount.	Burning 7 nights per week \$7.00; per lamp per month, 3 nights per week \$3.50 per lamp. Single lamp 60 cents per night.	Discount of 25 per cent. on incandescent bills of \$20 or more. Renewals free.
Wakefield, . . . . .	-	-	1 cent,	-	Per lamp per month, 16 c. p., \$1.00; 20 c. p., \$1.25; 25 c. p., \$1.50; 32 c. p., \$2.00.	-	Minimum charge for incandescent lighting, \$1.00 per month per installation. Renewals, 8, 10, 16 or 20 c. p. lamps at 25 cents; 25 c. p. at 30 cents; 32 c. p. at 35 cents.
Westfield, . . . . .	-	-	-	-	\$5.00 per light per month for arcs. Incandescents: 16 c. p. lamps burning 7 nights per week until 11 p. m., \$1.25 per month; 6 nights per week until 11 p. m., \$1.15; 5 nights to 9 p. m., \$1.00; 4 nights to 8 and 2 nights to 11 p. m., 85 cents; 3 nights to 6 p. m., 2 until 9 and 1 night to 11 p. m., 70 cents. 10 c. p. lamps 25 per cent. less; 20 c. p. lamps 20 per cent. more than above rates.	-	Renewals of 16 c. p. and 20 c. p. lamps 25 cents each.

<sup>1</sup> To yearly customers, 15 cents; to others, 20 cents.

<sup>2</sup> Fifty-five volt lamps, 3 cent; 110 volt lamps, 14 cents.

The following table shows the number of street lights of each candle-power installed on June 30, 1899; also the average number in use throughout the year, and the average days and hours the same were burned in the municipalities named:—

MUNICIPALITY.	No. of Public Lamps.	Nominal Candle-power.	Average Daily Number.	No. of Hours per Night.	No. of Nights per Month.
Belmont, . . .	148 12	25 1,200	146 12	5.5	22.4
Braintree, . . .	112 94	25 1,200	111 94	7.7	24.8
Chicopee, . . .	145	1,200	143	8.7	28.8
Danvers, . . .	123	1,200	123	5.9	24.6
Hingham, . . .	392	32	379	5.2	25.0
Hudson, . . .	25 108	2,000 25	25 106	4.8	28.7
Hull, . . .	381 8	25 30	214 8	4.7	24.6
Marblehead, . . .	10 41 166 160	16 25 1,600 25	10 41 154 152	8.6	29.0
Middleborough, . . .	27	1,200	15 13	4.4	24.1
Needham, . . .	414	25	380	8.0	24.1
North Attleborough, . . .	588 12	32 32	588 15	4.9 4.3	24.3 24.2
Peabody, . . .	4 181	60 1,200	15 178	10.2	30.4
Reading, . . .	128	1,200	128	5.3	24.1
Taunton, . . .	208	1,200	206	6.9	25.9
Wakefield, . . .	145	1,200	145	4.7	24.2
Wellesley, . . .	535 18	25 16	535 18	5.0 12.8	25.5 30.4
Westfield, <sup>4</sup> . . .	7 89	25 2,000	7 89	5.5	30.0

<sup>1</sup> Reported to vary from 1,200 to 2,000; assumed to average 1,600.

<sup>2</sup> Including 20 paid for by street railway.

<sup>3</sup> Data supplied by company; no record kept by town.

<sup>4</sup> Operated for one month only.

The following table is intended to show the cost per lamp per year of the street electric lights in the several municipalities, based upon the items shown and upon the average daily number of lights used during the year, as given in the preceding table. The net loss in operating is the difference between the operating expenses and the income from commercial and domestic lighting; interest is computed upon the total investment at the beginning of the year at the rate paid upon the bonds or notes, and depreciation at five per cent. upon the cost as shown by the books.

MUNICIPALITY.		Net Loss in Operating.	Interest.	Depreciation.	Other Cost Items.	Total.	Cost per Lamp per Year.	
Belmont,	.	\$4,832 44	\$560 00	1,802 36	-	\$5,994 80	25 c. p. \$30 28	1,200 c. p. \$121 11
Brantree,	.	6,763 16	2,631 28	1,261 83	-	10,946 26	25 c. p. 22 48	1,200 c. p. 89 91
Chilcopee,	.	9,206 91	3,868 00	4,507 45	\$12 12	17,584 48		1,200 c. p. 109 74
Daavers,	.	3,627 12	1,460 96	1,884 17	-	6,872 25		55 87
Hingham,	.	4,446 08	967 28	1,606 01	-	6,009 37		15 86
Hudson,	.	2,346 14	1,678 16	1,630 79	173 64	5,727 63	25 c. p. 22 88	2,000 c. p. 132 08
Hull,	.	3,004 27	5,286 51	14,699 07	163 16	13,103 01		60 18
Marblehead,	.	6,067 23	3,340 68	1,641 92	-	13,089 83	16 c. p. 9 42	30 c. p. 17 72
Middleborough,	.	763 79	3,228 37	3,465 13	312 78	7,760 07	25 c. p. 14 76	1,600 c. p. 68 75
Needham,	.	3,276 38	600 68	659 87	-	4,535 93	25 c. p. 25 62	1,200 c. p. 102 47
North Attleborough,	.	1,543 30	2,266 36	2,582 90	34 77	6,447 33		1,200 c. p. 186 31
Peabody,	.	8,537 40	3,140 92	12,866 99	109 41	14,684 72	32 c. p. 27 81	50 c. p. 43 54
Reading,	.	5,496 93	2,820 00	3,159 81	-	11,476 74		1,200 c. p. 73 75
Taunton,	.	2,963 62	5,676 04	1,623 69	-	16,063 25		89 65
Wakefield,	.	4,631 12	3,767 30	3,680 46	-	12,078 88		73 12
Wellesley,	.	3,567 28	680 00	682 33	-	4,919 61	16 c. p. 16 85	25 c. p. 8 63
Westfield,	.	3,488 04	350 00	1,175 91	-	37 87	25 c. p. 90	2,000 c. p. 15 04

<sup>1</sup> Depreciation less jobbing income and interest on current account.

<sup>2</sup> Interest and depreciation here stated are the same per cent. of total interest and depreciation as electric plant is of the total combined plant, as shown by the books.

<sup>3</sup> Midnight lighting on dark nights only.

<sup>4</sup> All night lighting.

<sup>5</sup> Based on operations for one month only.

NOTE. — In the above table, when lights of different candle-powers are used in the same town the cost of each is computed according to the amount of energy theoretically necessary under average conditions to maintain them at standard candle-power. Obviously, this cost will be affected by the profit or loss on the commercial lighting. In Chilcopee, \$1,891.83; in Hull, \$224.08; in Marblehead, \$1,010; in Peabody, \$1,060; and in Wellesley, \$190, have been deducted from the totals given above as the estimated value of light supplied to public buildings, and not in operating accounts. In all other cases the value of such lighting has been included in the commercial lighting income.



The towns of Middleborough, Wakefield and Westfield operate gas plants, the first since Oct. 31, 1893, the second since Aug. 7, 1894, and the last since June 1, 1899.

The plant at Middleborough makes oil gas, those at Wakefield and Westfield coal gas.

During the year 1899 examinations by the State inspector for candle-power and purity were made twice in each town. None of the impurities prohibited by statute were found at any time; the average candle-power in Middleborough was 27.5; in Wakefield, 19.4; and in Westfield, 19.3.

The average price received in Middleborough for gas sold in the year ending June 30, 1899, was \$2.61 per thousand; in Wakefield, \$1.75; and in Westfield, \$1.81. The cost of gas during the same period, computed by the method applied to the cost of electric lighting in the table on page 67, was, in Middleborough, \$4.32; in Wakefield, \$2.11; in Westfield, \$1.71. Gas was used for street lighting in Westfield, but paid for by the town, under a contract of \$300 per year.

The following table exhibits other data of interest concerning these plants and their operations:—

*For Year ending June 30, 1899.*

	Middle- borough.	Wakefield.	Westfield. <sup>1</sup>
Daily capacity of works (feet), . . . . .	10,000	75,000	86,000
Greatest output (feet), . . . . .	8,000	33,600	37,000
Date of same, . . . . .	Dec. 24	Dec. 20	June 21
Least output (feet), . . . . .	2,000	7,600	19,000
Date of same, . . . . .	June 25	Aug. 21	June 19
Gas made (feet), year ending June 30, 1899, . . . . .	1,504,695	7,712,000	786,300
Gas made (feet), year ending June 30, 1898, . . . . .	1,657,465	7,318,000	—
Gas sold by meter (feet), year ending June 30, 1899, . . . . .	1,188,000	6,689,600	735,600
Gas sold by meter (feet), year ending June 30, 1898, . . . . .	1,334,000	6,239,800	—
Gas used at works and offices (feet), year ending June 30, 1899, . . . . .	—	156,700	7,000
Gas unaccounted for (feet), year ending June 30, 1899, . . . . .	317,745	882,700	70,700
Percentage unaccounted for, 1899, . . . . .	21.12	11.45	8.99
Percentage unaccounted for, 1898, . . . . .	19.46	12.85	—
Total sales of gas, 1898-99 (feet), . . . . .	1,188,000	6,689,600	735,600
Increase over 1897-98 (per cent.), . . . . .	<sup>2</sup> 10.94	7.21	—
Gas sold per mile of main (feet), . . . . .	454,041	653,828	—
Gas unaccounted for per mile of main (feet), . . . . .	121,439	86,273	—

<sup>1</sup> Data in this column are for month of June only.

<sup>2</sup> Decrease.

*For Year ending June 30, 1899 — Concluded.*

	Middleborough.	Wakefield.	Westfield. <sup>1</sup>
Number of consumers per mile of main, . . . . .	45.1	32.6	57.8
Gas sold per consumer (feet), . . . . .	10,068	20,029	1,155
Gas sold per meter light (feet), . . . . .	1,580	3,779	254
Gas materials used, . . . . .	{ Naphtha, 11,633 gallons.	{ Gas coal, 810 tons; gas oil, 590 gallons.	{ Gas coal, 72 tons; coke, 34 tons.
Fuel used, . . . . .	{ Oil, 9,441 gallons; coal, 30.8 tons.	{ -	{ Oil, 284 gallons.

*Street Mains. — Length, in Feet, of Each Size, June 30, 1899.*

One inch, . . . . .	-	920	-
One and one-quarter inch, . . . . .	50	400	207
One and one-half inch, . . . . .	500	-	-
Two-inch, . . . . .	310	4,393	8,685
Three-inch, . . . . .	12,965	13,881	31,536
Four-inch, . . . . .	-	20,812	12,765
Six-inch, . . . . .	-	11,116	2,803
Eight-inch, . . . . .	-	2,500	2,073
Total length, . . . . .	13,815	54,022	58,169
Length in miles and feet { miles, . . . . .	2	10	11
feet, . . . . .	3,255	1,222	89
Increase during the year, . . . . .	-	8,628	-

*Meters. — Number of Each, June 30, 1899.*

Two-light, . . . . .	-	47	3
Three-light, . . . . .	89	207	533
Five-light, . . . . .	11	52	64
Ten-light, . . . . .	11	13	16
Twenty-light, . . . . .	3	5	8
Thirty-light, . . . . .	2	3	4
Forty-five-light, . . . . .	-	1	2
Fifty-light, . . . . .	1	4	2
Sixty-light, . . . . .	-	-	3
Eighty-light, . . . . .	-	1	2
One hundred and fifty-light, . . . . .	1	1	-
Total number in use June 30, 1899, . . . . .	118	334	637
Increase during year, . . . . .	27	41	-

<sup>1</sup> Data in this column are for month of June only.<sup>2</sup> Decrease.

## ACCIDENTS.

The Board has received notice of one hundred and two different instances of escaping gas, causing the death of sixty-five persons and injury to sixty-nine others.

Of the fatal cases, twenty-four were clearly cases of suicide; of the sixty-nine non-fatal, five were evidently with suicidal intent.

More than seventy-eight per cent. of the fatal cases occurred in Boston. The following list shows the places where the fatal accidents occurred and the number of persons killed: Boston, fifty-one; Lowell, five; Fall River, three; and one each in Charlestown, Haverhill, Springfield, Lynn, Worcester and South Framingham. Two lives were lost in each of four of the above instances.

Of the non-fatal instances, forty-four occurred in Boston, five in Lowell, three in Worcester, two each in Fall River, Springfield, Cambridge, Everett, Lynn, Haverhill, and Amesbury, and one each in Salem, Lawrence and Peabody.

There were six fatal accidents from electricity, two in Boston and one each in Somerville, Springfield, Charlestown and Watertown; and eleven non-fatal accidents, of which seven occurred in Boston and one each in Cambridge, Dalton, Malden and Salem.

Following is a summary of each case brought to the notice of the Board:—

## FATAL ACCIDENTS FROM GAS.

On the evening of January 2, at Fall River, Joseph Rochon, about thirty years old, was found dead in his room in the house No. 192 Bank Street. A strong odor of gas was noticed and an investigation led to his discovery. Gas was escaping from a partially open jet. It is not known whether it was intentional or accidental. The man had evidently been drinking.

On the morning of January 3, Osborne Hall, a merchant, seventy years of age, was found dead in his room at the Waverley House, Charlestown. He was in bed, the door was fastened on the inside and the room was filled with gas,

which was escaping from the burner tip and from the tube leading to a gas stove, which had been disconnected and carried over near his face. It was assumed to be a case of suicide.

About 5 o'clock P.M., January 12, Horace B. Fuller, aged fifty-eight years, a commission merchant, was found dead in his bed in his room at 27 Pinckney Street, Boston. The room was full of illuminating gas escaping from an old-fashioned burner; the door was not fastened. There was some reason to believe that his mind had lately been unbalanced.

On January 15, Bessie Loudon, aged eighteen years, a domestic employed at 59 Allen Street, Boston, was found unconscious in the kitchen. The room appeared to be full of illuminating gas which had escaped from an open burner. She was entirely unfamiliar with its use, and is supposed to have blown it out after it had been lighted by some member of the family. She died while being removed to the General Hospital.

On the morning of January 16, the attention of the employees of the Hotel Piscopo, 32 Fleet Street, Boston, was attracted to a room occupied by two Italians who had arrived from Braintree the night previous. On opening the door, Antonio Bubete, thirty-five years old, and Guissippe Pasquale, forty-five years old, were found dead in the room, which was full of illuminating gas which had escaped from an open burner. It is supposed, as the window was broken, that Pasquale awoke and tried to escape, but fell unconscious before accomplishing his object. It was quite clearly a case of accident.

About 9 o'clock on the morning of January 19, John Hayes was found dead in bed at his lodgings, 630 Shawmut Avenue, Boston. The two-burner fixture suspended from the ceiling was torn away from its position, and gas was freely escaping from the open pipe. It was reported that he had been drinking immoderately for several days.

At noon, on February 2, George H. Hart of Chicago, aged thirty years, was found unconscious in bed at his boarding-house on Hancock Street, Boston. The key of the gas

fixture was partly turned and the room full of gas. He was taken to the General Hospital, where he died on the 4th of the month, without having regained consciousness. Apparently a case of accident.

Between the hours of 9 and 10 o'clock on the morning of February 5, Mrs. Sarah A. Morse, aged seventy-two years, residing at 18 Webster Street, Haverhill, was found dead in bed from inhaling illuminating gas. She left a note stating that she was tired of life.

At 2.15 o'clock on the morning of February 6, Nathaniel McCarty, about fifty years of age, was found dead on the floor at the foot of the bed in his room at 148 Shawmut Avenue, Boston. The air seemed to be strongly charged with illuminating gas, escaping from the gas heater, in which both keys were open. The tip at the bracket burner had a light burning full. There was some evidence that the case was suicidal. The man is said to have been partially demented.

At about half-past 5 o'clock on the morning of February 14, a member of the family living at 19 Gray Street, Boston, on awakening found a marked odor of illuminating gas generally distributed through the house, all the residents of which were very much affected. In a bedroom in the third story the dead body of Alonzo B. Danforth, a young man twenty-nine years old, was found in bed undressed and in the attitude of sleep. Investigation revealed the fact that gas from a leaky street main had permeated through the ground and into the house.

At 7.45 on the morning of February 14, the dead body of Mary Sherman, a housemaid, twenty-one years old, was found in her room at 6 Parsons Street, Brighton. Gas was escaping through the burner of a bracket fixture whose key was fully open. The body lay on the floor undressed, wearing only night clothing. She had been ill with an attack of grip, and it seemed probable that she had gone to the gas jet some time in the night to light it, and, having been taken suddenly ill, was unable to do so.

At 7.40 o'clock on the morning of February 17, the dead body of Samuel M. Wright was found in the toilet room in the basement of No. 21 Columbia Street, Boston. An at-

tempt had been made to stop the holes and cracks in the door and walls. The air of the apartment was fully charged with gas, which was freely escaping from the single bracket burner through its open key. These facts indicated a suicidal intent.

At 11.50 o'clock on the morning of February 20, Laura McPherson, twenty-four years old, was found dying in her room at 168 Northampton Street, Boston. The air was fully charged with illuminating gas, which was escaping from a leak in the tubing leading to the gas stove from a fixture, the key of which was wide open. She was lying on the outside of her bed, clothed in wrapper and undergarments. She died in a few moments after she was found.

At 4.45 o'clock in the afternoon of Saturday, February 25, George B. Merrill, fifty-four years old, was found in an unconscious condition on the floor of the bath-room in his tenement, 604 East Fifth Street, Boston. The air was fully charged with gas, which was still escaping from the bracket fixture under full pressure. Although medical aid was promptly secured, he died in twenty minutes after he was found. He had long suffered from mental depression, and had threatened to commit suicide.

At 8.30 on the morning of March 3, the odor of illuminating gas was noticed in the entryway of the dwelling-house No. 6 Hersey Place, Boston. On investigation, it was found that the dead body of Edward Cassidy, forty-eight years of age, was in his bed in his room, undressed and in the attitude of sleep. The air was saturated with gas, still escaping from a wide-open bracket burner. Cassidy had recently been drinking very immoderately.

At 7.35 o'clock on the morning of March 3, the dead body of Max Libourel was found in a side room adjacent to his photographic studio, 24 Temple Place, Boston; he had been dead several hours. Gas was escaping freely from an open jet at the bracket fixture. An attempt had been made to stop the cracks and crevices in the room and door. He had been mentally depressed for a long time, in consequence of lack of patronage and limited resources, and his death by suicide was no surprise to those who knew him.

At half-past 1 o'clock on the afternoon of March 5, Ernest

Rigneault, fifty-nine years old, was found in his room at 5 Shawmut Street, Boston, unconscious, and gas was escaping from a wide-open burner. The man was removed to the City Hospital, where he died on the 8th of the same month. He had shown signs of mental depression for some time.

At 10 o'clock on the morning of March 10, the dead body of John L. Breck, an artist, aged about thirty-five years, was found in a guest room at the St. Botolph Club, 2 Newbury Street, Boston; the body was undressed and in the attitude of sleep. There was in the room an ordinary wall gas bracket, and close by it a short pipe, two inches long, to which a rubber tube might be attached for a table lamp or stove; the stop-cock of this short pipe was turned on, showing that in turning the key of the bracket to extinguish the light Mr. Breck had probably allowed his hand to rub against the other key, and thus unconsciously turned on the gas.

At 2 o'clock on the morning of March 17, Mrs. Mathilde Kluge, sixty-four years old, was found dead at the house of her son, 639 Tremont Street, Boston. She was seated in a chair under a drop-light gas fixture, the key of which was wide open and to the tip of which a rubber tube was adjusted, the free end lying in her lap; three other keys of the gas fixture were also fully opened. A partial attempt had been made to close the crevices around the door of the room. She had for three years suffered from melancholia, and twice previously had tried to take her life.

At half-past 4 o'clock on Wednesday, March 22, John M. Dacey, fifty years old, was found dead in a bedroom at the Hotel Harrison, 79 Harrison Avenue, Boston, where he had been lodging during the previous week; the gas was still escaping through the wide-open bracket burner. But little information could be obtained about it.

About 10.30 A.M., March 23, E. W. Hall, thirty-five years old, was found dead in a room at 21 Staniford Street, Boston, with gas turned on full. He had hired this room on the 21st of the same month, and resided at 26 Ashley Street, Jamaica Plain. A short time before, he had handed his landlady a sealed envelope with instructions to open it in the morning, which she did; having scanned the document, she rushed with all speed to Hall's room; it was locked,

and gas filled the hallway. Calling several male lodgers, they broke in the door; on the bed, dressed in street attire, was Hall, dead. Two burners were wide open, and cracks about the door and window through which gas might escape was tightly stuffed with paper.

On the morning of March 27, Ambrose H. Gardner, aged fifty-four years, was found dead at his residence, 54 Church Street, Springfield. A rubber tube was attached to the gas burner overhead, and the free end was placed in his mouth, tied with a string around his head to keep it there. He had been out of work for some time, and was very despondent.

On the morning of March 30, Moore Simpson, aged twenty-five, a resident of Mt. Pleasant, Nova Scotia, was found unconscious in his room at the Falmouth House, on Causeway Street, Boston. He had arrived from Nova Scotia on the previous day. Gas was escaping freely from the open burner. He was removed to the General Hospital, where he died the following day without regaining consciousness. He was probably unfamiliar with the use of gas, and on retiring blew it out.

On April 4, at 1 o'clock P.M., Emil Walton, a native of Newburyport, about thirty-five years old, was found dead on the bed in his room in the Spring Street House, on Spring Street, Lynn. It was undoubtedly a case of suicide, as the doors and windows were all fastened, the cap removed from the gas burner and the valve turned wide open.

On the morning of April 17, Susan M. Coleman, aged seventy-six, residing at 10 Oxford Street, Worcester, was found dead in her room at about 7 o'clock. It was probably an accident, as she had been subject to fainting spells, and the burned match found near the gas jet seemed to show that she was attacked by one while endeavoring to light the gas.

At Fall River, on the morning of April 19, Zenon Pelletier and Michael H. Thibeault were found asphyxiated in their room in a boarding-house kept by Isaie Lafleur at 1236 Pleasant Street. It appeared upon investigation that Pelletier retired to his room early on the previous evening; later, Thibeault came in, somewhat intoxicated, and was shown to



the room which he shared with Pelletier ; the gas was lighted for him, and the door, which had a spring lock, was closed. When found, Pelletier was in one bed, Thibeault lay on the other, partly undressed ; the gas was escaping through the burner, which was wide open. Apparently Thibeault had either blown out the gas or turned it on again after extinguishing the light.

About 8 o'clock, on the morning of April 20, a man who gave the name of James Brogan, and said he was from Boston, was found in a dying condition in his room at the St. Charles Hotel, Lowell. The gas was turned on, and there were no evidences in the room of an attempt at suicide. A physician was called, but the man lived only a few moments, dying before the doctor reached him.

About 9 o'clock, on the morning of April 23, the dead body of Arthur G. Smith, thirty-one years old, was found in bed in his room at 50 Waltham Street, Boston. The gas was escaping through a wide-open key of the bracket burner. Letters in the room clearly indicated that it was a case of suicide.

About 7 o'clock, on the morning of May 2, Charles F. Luther, aged seventy-one years, an inmate of the Home for Aged Men, was found dead in his bed at the above-named home, Boston. Gas was escaping through a wide-open burner of a bracket fixture. The man's room-mate was unconscious, but was soon restored ; he was unable to give an intelligible account of the affair, and there was no evidence that it was other than a case of accident.

On May 16, a man registered at the Hotel Berwick, 20 Causeway Street, Boston, as Mr. Peterson. He was assigned a room ; nothing more was heard from him until about 11 o'clock in the forenoon of the 17th, when he was found unconscious on the bed ; the room seemed full of gas, which was escaping from a burner with the stop-cock partly open ; the window was open several inches. A physician was called and attended him, but he died at 4.30 p.m. on the 18th. Further investigation went to show that his name was Michael Nealon, a resident of Somerville ; that he had recently been discharged from the public institution at Deer Island, and had previously been drinking to excess.

At 8.30 o'clock, on the morning of May 22, the dead bodies of William T. W. Ball, sixty-five years old, and his wife Catherine, seventy-two years old, were found in their apartments at 12 Ackron Street, Roxbury; the gas was escaping under full pressure from all the fixtures, all the keys being open. Letters were found, in the handwriting of Mr. Ball, setting forth the fact that the gas was admitted to the room intentionally by him for the purpose of suicide.

At 10.45, on the morning of May 27, the dead body of James H. Allen, a man about forty-five years old, was found in his bed in his room at 203 West Newton Street, Boston. He was last seen alive the evening before. Crevices around the door of the room were stopped with newspaper, and the gas was escaping through the two wide-open keys of the bracket burner. Letters found in the room contained the free avowal that he intended to destroy his life.

At 8.45, on the morning of June 7, Myrtie Sylvester was found dead in her room at 2 Boylston Place, Boston, lying on the outside of the bed. The gas was escaping under full pressure from the three tips of the chandelier above her head. A letter in her handwriting expressed full avowal of the act as one of suicide.

On the afternoon of June 26, Charles H. Hooper, aged sixty-three, was found asphyxiated by gas at his place of business, 8 Milk Street, Boston. Appearances indicated that death was accidental.

At 6 o'clock P.M., June 28, George Robinson, about fifty-five years old, was found dead in his room at 24 East Canton Street, Boston, the gas escaping from a wide-open tip of a bracket burner. He had been drinking immoderately.

About 10.30 A.M., June 29, Herbert F. Dickey, living at 1 Bradford Street, Boston, was found dead in his room. Four stop-cocks of the gas fixtures were wide open, indicating a case of suicide. He had been much depressed by business reverses and domestic troubles.

At half-past 9 o'clock, on the morning of Tuesday, July 25, Leopold Laquette, about fifty years old, was found dead in his room at 42 Bennett Street, Boston. He was seated in a chair and facing a bracket burner, from the tip of which depended a rubber tube with the free end in his lap. An

attempt had been made to close the crevices in the room with clothes. The facts indicated suicide.

Henry C. Cockerille of Lowell, aged fifty-four, on August 9, went to 210 School Street, that city, to stay with a relative; went to bed at the usual time, and was found dead in bed at 7 P.M., August 10. An unlighted gas jet was on full force. The room was small and the windows were closed; there was no evidence of suicide. The man had no gas in his own house, and his widow said he was unaccustomed to the use of it.

About 6 o'clock, on the morning of August 11, the dead body of Charles Silva, a young man about twenty years old, was found in bed in his room at 67 Waverly Street, Boston. He was last seen alive the previous evening. The body lay in bed in the attitude of sleep. The air of the room was saturated with gas, which was escaping through a partly open key of the bracket burner. Indications showed that the case was accidental.

Viclav J. Mikulas, thirty-seven years of age, residing in block No. 7, Merrimac Street, Lowell, was found in bed at 10 A.M., August 17, with a rubber gas tube in his mouth, the other end of it being attached to a gas jet, and with the gas turned on. He also had a pillow wrapped about his head. When found he was alive, but died a few moments later; clearly suicidal.

A man about thirty years old, and who registered as John Turi of Montana, at the Crawford House, Boston, on the evening of August 26, was found dead in his room, about 2 o'clock the following morning, lying on the floor near the bed. The gas was escaping from an open burner. It was thought that he must have blown the light out on retiring.

Mrs. Florence J. Morrissey, twenty-seven years old, was found dead in her room, No. 559 Bennington Street, East Boston, at about 6.30 P.M., on September 16, with the gas escaping from an open burner. She had shut all the doors and windows, indicating a case of suicide. She had been in poor health for a long time, and the act was attributed to this fact.

On September 28, Ora M. Douglass was found dead in his bed at Hotel Gladstone, Dudley Street, Dorchester, the

doors and windows being closed and the gas jet turned on full force; thought to be a case of suicide.

Daniel J. Dacey, aged twenty-nine years, was found dead on his bed, on the morning of September 30, at 785 East Fourth Street, South Boston, dressed as he had gone to his room at 9 P.M. the night before, except his coat, vest and collar; the door was closed, the window was open at the top, and the wind was blowing into the room, and the gas jet was turned full on. Mr. Dacey was an epileptic, and it is presumed that thinking a fit was coming on he lay down on the bed after attempting to shut off the gas. There seemed no special reason why he should attempt suicide.

On the afternoon of October 4, Mary Kennedy, aged thirty-two, repaired to her lodgings, 6 Hersey Place, Boston, stopped all cracks about door and windows, turned on the gas and laid down upon the bed, where she was found dead at 5.30 P.M. of the same day.

About 8 o'clock, on the morning of October 22, the dead body of Robert Pleasant, a colored man forty-two years old, employed as stable attendant at 72 Gardner Street, Brighton, was found in a room in the stable where he was employed. Above the cot where he lay was a bracket burner with two tips, at one of which there was a low light, while at the other gas was escaping through the partially opened key. The attendant circumstances indicated that it was a case of accident.

At 8.15 o'clock, on the morning of October 22, the dead body of John E. Geany was found in the bath-room of his residence at 88 P Street, South Boston, with gas escaping from the open end of a rubber tube adjusted to the tip of the bracket burner. Appearances indicated that it was a case of suicide.

About 2 o'clock, on the afternoon of October 24, the dead body of Leonard C. Gatcomb, forty-five years old, was found in bed in his room at 456 Shawmut Avenue, Boston; the gas was turned on full. A letter in the handwriting of the deceased stated that it was a case of suicide.

About 3 o'clock, on the afternoon of October 28, Stanley D. Kelley of Apohagin, N. B., was found dead in his bed at the Franklin House, Lowell. There was no evidence of any

suicidal intent. It is probable that he blew the gas out, as the gas was found turned fully on.

At 7.20 o'clock, on the morning of November 1, the dead body of Barbara Gahm was found in the bed in her room at 4 Buckley Avenue, Boston, with gas escaping from a partly opened bracket burner. She had arrived from Germany but a few weeks previous, and was visiting her sister; was unaccustomed to the use of gas; and all the facts in the case indicated that death was the result of an accident.

About noon of November 4, Chester P. Brown of Rutland, Vt., was found dead in bed at Kendall Hotel, South Framingham, with the gas turned on from one of the burners of the chandelier, which was arranged for both gas and electricity. Apparently, in turning off the electric light he made a mistake and turned on the gas, afterwards turning off the electric without shutting off the gas.

At 9 o'clock, on the morning of November 10, at 111 Winthrop Street, Roxbury, were found the dead bodies of Mrs. Jane E. Sennott, aged sixty-five, and her sister, Miss Elizabeth Sarsfield, aged seventy-two. Both women were in bed in the attitude of sleep. When found the air of the room was fully charged with illuminating gas still escaping from an unlighted but widely opened gas cooking-stove. A gas burner in an adjoining room showed a low light. It was evidently a case of accident.

About 9 o'clock p.m., on November 29, Robert Bird, thirty-nine years old, living at 62 West Cedar Street, Boston, was found dead in a trench, on Cambridge Street, Brighton, where he was working as a laborer laying pipe near the gas house. The air of the trench was largely charged with illuminating gas, by which the man had apparently been overcome.

Miss Daisy Welch, aged eighteen years, was found dead in bed on the morning of December 1, at the home of her cousin, Mrs. William H. Courser, 103 Powell Street, Lowell. She was on a visit from Port Neff, Province of Quebec, Canada. She was not used to gas, and it was thought that when she retired the night before she did not turn it fully off, for it was found about one-quarter on in the morning.

Joseph P. Belliveau, twenty-seven years old, was found

about 7 A.M., on November 30, in bed at his room, 33 Cunard Street, Boston; he was unconscious. The gas was escaping from the tip of a bracket burner, the key of which moved easily and was about half open. He was removed to the City Hospital, where he died at 10.30 A.M. the following day. Circumstances indicated that the death was accidental.

On December 6, Philip Murray, about sixty years of age, took a room at the Bay State House, Hanover Street, Boston, registering under the name of Russell; the next morning he was found dead in bed. The gas was escaping from the burner and the stop-cock partly turned. There was reason to believe that a draft of air blew out the light, and that the death was accidental.

About 2 o'clock, on the afternoon of December 9, Henry Chapman was found dead in bed in a room at 211 Pleasant Street, Boston; his wife was unconscious. The air of the room was heavily charged with gas, which was still escaping from a burner, the key of which was partly open. The woman was taken to the City Hospital, and when she recovered consciousness stated that the gas had been turned off the evening before. The accident was evidently due to ignorance in the handling of gas-burners.

About 8.30 o'clock, on the evening of December 11, two sailors took a room at the Charlesbank Hotel, corner of Charles and Cambridge Streets, Boston, under the names of John Barrett and N. Peterson. At 6 o'clock the next morning the hotel clerk discovered them both unconscious, with the gas turned on full. They were taken to the Massachusetts General Hospital, but Barrett died on the way. It was thought that the case was accidental.

On the morning of December 12, at about 10 o'clock, illuminating gas was detected escaping from a room at the United States Hotel, Boston, occupied by Joseph Dickson. The room was entered and gas was found escaping from a bracket burner, the key of which was wide open. The man was found lying dead on the bed, partially dressed.

At 6.30 A.M., on December 28, the dead body of John F. Sheehan was found lying on the outside of his bed in his room at 39 Tyler Street, Boston. The air of the room was charged with illuminating gas which had escaped from a

leak in the chandelier; the keys of all the burners in this chandelier were loose. The circumstances attending the case all indicated an accident.

On the morning of December 30, Mrs. Esther M. Baker was found dead in her room at her home, 691 Columbia Road, Boston. Gas was escaping from one of the bracket burners, the key of which turned with difficulty. It was evidently a case of accident.

#### OTHER ACCIDENTS FROM GAS.

At 8.30 o'clock, on the night of January 22, George W. Davis, aged forty-eight, 850 Washington Street, Boston, was overcome by gas which escaped from a gas stove in his room. He was taken to the City Hospital, where he recovered.

On January 29, Mrs. Bridget Keenan, fifty-five, and Mary E. Butters, fourteen years of age, were very nearly asphyxiated at their home, 529 East Third Street, South Boston, owing to a break in the gas main outside the house. Through the prompt action of a physician they were finally restored.

Three families, living at 8 South Russell Street, Boston, had a narrow escape from asphyxiation on February 6. A leak in the gas main in the street caused the trouble. Those overcome were Mrs. Joseph Doran, a son aged ten, a girl of six, Mrs. Killduff and Mrs. William W. Moreland.

On the afternoon of February 6, Charles A. Stone attempted to commit suicide by inhaling illuminating gas at his home, 22 Hollywood Street, Worcester. He was found lying on the bed, dressed, in an unconscious condition; was removed to the City Hospital, where he recovered.

On the morning of February 21, George H. Arnold of 72 Wall Street, Boston, was overcome by gas while working over a leaking gas pipe at 68 Prince Street, Boston. When found he was unconscious. He was taken to the Massachusetts General Hospital, where he recovered.

On the morning of February 22, Joseph London, twenty-five years old, who roomed at No. 27 Boylston Place, Boston, was found in his room unconscious from escaping gas, which filled the room. A rubber tube connecting

the gas jet and the gas stove had slipped off in the night, allowing the gas to fill the room. He was taken to the Massachusetts General Hospital.

On March 2, R. H. Risdell, aged twenty-five, attempted suicide by gas at No. 2 Myrtle Street, Boston. He was found in an unconscious condition and taken to the Massachusetts General Hospital. He had written letters to his family, admitting suicidal intent.

Daniel E. Sullivan, whose home is at 12 Montello Street, Boston, went to the Hotel Rossmore, at the corner of Atlantic Avenue and Purchase Street, on Friday afternoon, March 3, hired a room and registered as Fred R. Clarke of 21 Arcadia Street; nothing was heard of him until Saturday morning, when a strong smell of gas was traced to his room, and when the door was burst open he was found prostrated on the floor, unconscious and bleeding from a very bad deep cut one and a half inches long on the right side of his neck; a knife and razor were lying by his side; the gas was turned on full. He was removed to the Emergency Hospital.

Gertrude Bugbee, aged thirty, of 64 Bartlett Street, Charlestown was overcome by gas at Pasedena Hotel, 64 Merrimac Street, Boston, on the night of March 7. Instead of leaving the stop-cock fully closed after turning off the gas, she partly reversed it and then went to bed. She was taken to the City Hospital, where she recovered.

Bertha Fay, fifty-five years old, residing at the Hotel Brookline, on St. Paul Street, Boston, was found unconscious in her room at 8.20 on the morning of March 12. She was taken to the City Hospital, where at 11 o'clock in the evening of the same day she had almost fully recovered. She stated that on putting out the gas on retiring she must have partly turned it on again unintentionally.

Mr. A. Tumbley, thirty years old, was found in his room at Hotel Ludwig, 174 Hanover Street, Boston, at about 2.30 o'clock in the afternoon of March 17, in an unconscious condition. The room was filled with gas from a wide-open burner. He was taken to the Massachusetts General Hospital, where his condition was found not to be serious.

Leopold Morse and W. O. Warner, from Maine, had a narrow escape from asphyxiation at the McKinley House,



Fall River, on the night of March 23. Between 5 and 6 o'clock in the morning Mr. Duvalley, the landlord, detected a strong odor of gas, which he traced to the room occupied by the above-named parties. He broke into the room and found the two men unconscious. The gas cock was found to be half open. They denied having blown out the gas.

On the morning of April 28, Miss Margaret Walsh, lodging at 32 Hancock Street, Boston, was found in an unconscious condition, with the gas turned on full. The mattress upon which she was sleeping was pulled against the door. She received prompt medical aid, and soon recovered.

Frank M. Rowan of Boston, thirty-two years of age, was found unconscious in his room at the Bay State House, Worcester, about 9 o'clock on the morning of April 28. He was sent to the City Hospital, where he recovered. He stated that he did not turn the gas on intentionally, and that it must have been an accident.

On the morning of May 1, E. Pope Barrett, a well-known citizen of Salem, narrowly escaped death by asphyxiation at his home, No. 110 Central Street. He was found in the bath-room at 5.30 o'clock in the morning, in an unconscious condition, the gas turned on but not lighted. The room was a small one. A physician was called, who succeeded in restoring him to consciousness.

A woman was overcome by gas in a room on the third floor of the Franklin House, Lawrence, on the morning of May 16, and was removed to the St. Joseph's Hospital, where she recovered. Her name could not be ascertained.

James Sullivan and William Sayers were overcome by gas while working on a gas main on Taylor Street, Springfield, on the afternoon of May 17. They were carried to a house near by, two physicians were called, and they were soon out of danger.

Henry Peters, aged thirty-five, living at 4 Rollins Street, Boston, attempted to commit suicide at that place by gas about noon, May 17. The door was forced open, he was found lying in bed unconscious, with the gas turned on; window and door cracks were stopped up. A physician was called, who worked over him for an hour and succeeded in restoring him to consciousness.

Mrs. Clement Marliave, widow of a well-known restaurateur, was nearly asphyxiated at her home, 11 Bosworth Place, Boston, on the night of May 31. Her non-appearance in the morning occasioned an investigation, and, on knocking at her door and getting no response, the room was broken into and found filled with gas. She was unconscious; a physician was called, and at the end of two and a half hours she was restored to consciousness.

Mary Flaherty, who lodged at No. 4 Warrenton Street, Boston, came very near losing her life on the night of July 7. She was not familiar with the use of gas, and was told not to touch the fixtures. Evidently she disobeyed instructions, for she was found in the morning unconscious, with the gas turned on full. She was taken to the City Hospital in an ambulance, where she was reported recovered.

At about 1 o'clock on the afternoon of August 2, Patrick Burke, a laborer in the employ of the South Boston Gas Light Company, aged about thirty-six years, came near losing his life in a trench on Dorchester Street, opposite Boston Place, in which a gas pipe had broken. Contrary to orders, he went into the trench to cut off the supply of gas when he was alone; he got the pipe partly cut through, when he was overcome by the escaping gas. He was discovered by two men of the Boston water department; an ambulance was called, and he was sent to the City Hospital.

On the afternoon of August 16, Thomas Connaughton, a workman employed in laying the pipes of the Massachusetts Pipe Line Company across the Charles River at the River Street bridge, Cambridge, was overcome by gas and fell from a scaffolding a distance of fifteen feet to the bottom of the trench. He was rescued by Julius Blocker, a fellow workman; but while both men were being lifted to the surface in the bucket, Blocker was also overcome by the gas. Both men were removed to the Cambridge Hospital, and were finally resuscitated.

On the morning of August 19, Frank Brophy, of 17 Eggleston Street, Jamaica Plain, was overcome by escaping gas while at work in a man-hole of the Boston Electric Light Company, in front of the store of Wilson Bros., 15 Tremont Row, Boston. A police ambulance was summoned, and he was taken home, where he recovered consciousness.

On Sunday, August 20, Felix Marchand, who resides at 16 Decatur Street, Lowell, the owner of a barber shop at 13 Cabot Street, in the same city, entered his shop at about 4 o'clock in the afternoon, intending to read for a while. All the windows were closed and locked, and the door was shut tight. It is supposed he fell asleep while reading. One of his relatives called for him at 9 o'clock in the evening, and found him unconscious. He was taken to St. Johns Hospital, and finally resuscitated. Gas was escaping from a leak in the gas pipe, which had given trouble for some time, but while the doors and windows were open had not been considered of sufficient importance to require attention.

On the morning of September 3, Joseph Desto, from Presque Island, Me., was found in his room at the Washington House, Lowell, unconscious, with the gas turned on. He had had the working of the gas cock explained to him by one of the clerks, but evidently did not understand it, and blew out the gas, leaving it turned on full force. He was taken to St. Johns Hospital, where he recovered.

At 10.30 o'clock on the night of September 16, a fire occurred at the works of the New England Gas and Coke Company, Everett, caused by an explosion of gas, resulting in injury to two of the employees of the company, Frank Lehman and Edward Galvin, who were taken to the Whidden Hospital.

On the night of September 16, John King and Patrick Cassidy were overcome by gas at their apartments on Pleasant Street, Lynn, and recovered after being taken to the hospital.

About 1 o'clock on the afternoon of September 20, John Sheehan, an employee of the Boston Gas Light Company, was investigating a leak in a gas pipe at 41 Upton Street, Boston, and, in lighting a match to locate the pipe, caused a small explosion. His face and hands were terribly burned; he was taken to the City Hospital.

On the morning of September 23, Isaac A. Drowne went into the Methodist Church at Peabody, removed one of the gas fixtures from a gas-pipe in an anteroom, and was unconscious when found by the son of the janitor, who went in to sweep out the church. He recovered under proper treatment. It was a case of attempted suicide.

Hannah Labourd, aged about forty years, was found unconscious in her room at 50 Lee Street, Lowell, suffering from the effects of gas escaping from a gas-burner, the stop of which was turned on about half way. She was taken to the Lowell Hospital, where she recovered.

At 10.30 on the night of October 16, a well-dressed woman was found unconscious in Room No. 46 at the Bay State House, Worcester, with gas escaping from an open burner turned on full force. She was brought to consciousness by hard work on the part of the housekeeper, and positively denied that she had tried to end her life. She had refused to register, and would not give her name, claiming that she did not wish her friends in Worcester to know that she was in the city.

An explosion of gas in the hallway of a building in Phoenix Row, Haverhill, occupied by John Fitzgerald and A. L. Littlefield, shortly after 2 o'clock on the afternoon of October 23, resulted in two gas fitters, named W. A. Claridge, Jr., and Frederick Locke, being badly burned about the head and hands.

On the afternoon of October 25, three of the employees of the Amesbury and Salisbury Gas Company at Amesbury were nearly suffocated by gas from a leak in one of the pipes in the basement of the gas house, which is situated near the tracks of the Boston & Maine Railroad. Forrest Perkins and James Ingalls went down to locate it, and both were overcome by the escaping gas. William Hession, another employee, not hearing from them, also went down into the basement, and, seeing their condition, succeeded in getting out before he became exhausted. He gave the alarm, and the railroad men near by brought out the two men in an unconscious condition. A physician finally restored them to consciousness, and stated that it was a narrow escape for both.

On October 26, Timothy Boyle of Wilton, N. H., was found in an unconscious condition from gas escaping in his room at the Hotel LeFavour, 1419 Tremont Street, Boston. Everything indicated that he had turned the two gas burners partly off when he retired. He expressed an unwillingness to sleep with the lights turned entirely off, as he had con-

siderable money with him. He was taken to the City Hospital, and recovered.

On the afternoon of October 28, Samuel Winn, living at 58 Bromley Street, Boston, employed by the Roxbury Gas Light Company, was temporarily overcome by gas while at work at the corner of Benton and Tremont Streets.

Mrs. Margaret Murtagh was discovered in her room at 627 Harrison Avenue, Boston, on the evening of October 29, lying on the bed unconscious, on account of gas which was escaping from an open burner, while the other burner on the fixture was lighted. She was resuscitated. The escape of gas was the result of an accident.

On the evening of October 31, fifteen men in the employ of the Brookline Gas Light Company were more or less overcome by escaping gas at the corner of Armory and Atherton streets, Roxbury, while trying to stop a leak in the pipes of that company in connections recently made at that locality. None of them were seriously affected.

On November 29, W. V. Abbott was found in an unconscious condition at the home of his aunt, Miss Fanny Crocker, 325 Dorchester Street, South Boston, with the gas turned on and the doors and windows tightly closed. He was taken to the City Hospital, and would give no explanation of the affair.

On the morning of December 2, Katherine Thompson, aged ten years, was rendered unconscious from escaping gas at the house of Mrs. Dolan, at the corner of Gorman and Locke streets, Lowell, where she resided with her parents. The gas had been left turned down low, and it is presumed that some draft extinguished the flame. Mrs. Thompson was awakened by the moaning of her daughter, a physician was summoned, and she was resuscitated.

On the morning of December 8, when Charles L. Kessler, an employee of the Edison Electric Illuminating Company of Boston, was attempting to look into a man-hole belonging to the company, an explosion occurred caused by the sudden igniting of gas in the hole, and he was severely burned about the face and hands. The gas which filled the hole had escaped from a broken gas main several feet away.

A young man from Chicago, who had been in the city of

Lowell but a few days, was partially asphyxiated in his room at 207 Appleton Street on the morning of December 10. A physician was summoned, and succeeded in saving the young man's life. The parties were unwilling to give any further particulars.

#### FATAL ACCIDENTS FROM ELECTRICITY.

Eugene E. Hastings, aged twenty-four years, employed by the United Electric Light Company, Springfield, Mass., was killed by an electric shock at 5 o'clock P.M., April 26, in the cellar of 129 State Street, that city. While alone and working about a transformer he came in contact with a live wire.

On September 25, Charles F. Dimond, a lineman in the employ of the Charlestown Gas and Electric Company, residing at 467 Main Street, Charlestown, met his death by electricity. He was at work on an electric light pole, and in some unexplained way his body made a connection with two live wires, receiving a shock which killed him instantly.

On the afternoon of October 6, John H. Allen, an employee of the American Tube Works, was killed by an electric shock at the shops of the company on Frost Avenue, Somerville. He attempted to turn on an arc light switch, and in some way his hand must have come in contact with a live wire.

About noon on November 6, William T. Hatch, a lineman employed by the Boston Electric Light Company, while connecting up wires on a pole at the corner of Broadway and Dorchester Street, South Boston, came in contact with live wires, receiving a shock which killed him almost instantly, and his body dropped to the ground.

John Mahan, employed by the Newton and Watertown Gas Light Company as a lineman, met death as the result of an electric shock on the morning of November 4. He was adjusting a cross-arm on a pole on Mt. Auburn Street, Watertown, with a hand and one leg resting on dead wires; these became charged with current by coming in contact with a trolley wire raised up by a passing car; life was nearly extinct when assistance reached him.

## OTHER ACCIDENTS FROM ELECTRICITY.

On the afternoon of March 30, during a fire in building Nos. 71-73 Wareham Street, Boston, C. G. Johnson, twenty-six years old, employed at 75 Wareham Street, had a very narrow escape from electrocution. He was on the roof of a building next to the one burning, watching the flames. He started to escape from a great cloud of smoke that enveloped him, and in doing so ran into four electric light cables which crossed the roof. He grasped a cable with both hands; instantly a sheet of blue flame arose from the point of contact, and he fell to the roof. Ladderman John Doolin of Ladder 3 witnessed the affair and sprang up the ladder to the roof, closely followed by wire-inspector Cole; they placed a rope about Johnson's body and drew him away from the live wire; he was but partially conscious. He was carried to the street below, where the physicians found that he was not seriously injured, and he soon recovered.

At Salem, on March 31, James F. Denehy, a lineman employed by the Salem Electric Light Company, received an electric shock while fixing a wire at the corner of Essex and Saint Peter streets. He had grasped the wire and was unable to let go immediately. A fellow workman finally cut it, and Denehy fell to the sidewalk, a distance of twenty-five feet. He was taken to the hospital in an unconscious condition, but recovered.

Miss May L. Fratus, aged twenty, of 117 Berkeley Street, Boston, had an encounter with a live electric light wire on Washington Street, near West Street, on the evening of June 12. That portion of the wire where an abrasion of its covering had taken place just reached her face, and, the damp pavement of the street making an excellent conductor through her body, she received severe burns. She was removed to the Emergency Hospital.

About 4.30 P.M., June 24, William Thomas, twelve years of age, of 41 Decatur Street, East Boston, ascended a coping at 43 Decatur Street, for the purpose, it is said, of securing a ball which was lodged there; in attempting to descend to the sidewalk, a distance of about twelve feet, he came in contact with a live wire of the Boston Electric Light

Company, receiving a severe shock, and burns on the palms of both hands.

At about 4.40 P.M., on August 25, Fred W. Pushee, line-man in the employ of the New England Telephone and Telegraph Company, while engaged in removing dead wires of his company on Dorchester Avenue, near Parkman Street, came in contact with a day circuit wire of the Boston Electric Light Company. He received a shock which threw him off the pole, his clothes catching on a pole step. A fellow workman went to his assistance, but, no other assistance being at hand, was obliged to drop him. He was taken to the General Hospital.

At about 2 o'clock on the afternoon of September 5, John Cameron of 45 Hancock Street, Cambridge, while at work on a building on Washington, near Ruggles, Street, came in contact with a live wire, and, in addition to receiving a shock, was thrown from the support on which he was at work, and fell a distance of about fifteen feet. He was taken to the City Hospital, where his condition was not considered serious.

On September 22, Clarence Hamf, an employee of the Boston Electric Light Company, received severe injuries at the Ferdinand Street station of that company resulting from contact with live portions of some of the electrical apparatus.

On the evening of October 31, Thomas Whalen, residing at 142 Pearl Street, Malden, received a severe shock while driving along Las Casas road, that city. A live wire which sagged across the road struck both horses, killing them instantly; it also hit the man, rendering him unconscious.

Jacob Thoemmel and Fred Antoine, men in the employ of the Boston Electric Light Company, were on November 2 severely burned about their heads and faces while at work in the rear of a switch-board at the company's station on L Street, South Boston.

Early in November, Edward A. Walker of Pittsfield, employed by the Berkshire Electric Company to take down temporary wires in Dalton, used for the purpose a pair of uninsulated pliers, and without gloves attempted to cut a wire. He received a severe shock and was thrown to the ground, a distance of about twenty-five feet.



## GAS COMPANIES.

The following table shows the corporate name and capital of the gas companies in active operation on the thirtieth day of June last, also the localities supplied, with the population of each according to the census of 1895. Unless otherwise noted the par value of each share is \$100:—

CORPORATE NAME.	Localities Supplied.	Population.	Capital.
Adams Gas Light Co., . . . .	Adams, . . . .	7,837	<sup>1</sup> \$17,300
Amesbury & Salisbury Gas Co., . . . .	Amesbury, . . . .	9,986	60,000
Amherst Gas Co., . . . .	Amherst, . . . .	4,785	40,000
Arlington Gas Light Co., . . . .	Arlington, . . . .	6,515	70,000
	Belmont, . . . .	2,843	—
	Winchester, . . . .	6,150	—
Athol Gas and Electric Co., . . . .	Athol, . . . .	7,364	40,000
Attleboro Gas Light Co., Corpora- tion, . . . .	Attleborough, . . . .	8,288	46,400
Bay State Gas Co., . . . .	Boston (in part), <sup>2</sup> . . . .	—	2,000,000
Beverly Gas & Electric Co., . . . .	Beverly, . . . .	11,806	92,000
Boston Gas Light Co., . . . .	Boston (city proper), . . . .	160,349	<sup>2</sup> 2,500,000
Brockton Gas Light Co., . . . .	Brockton, . . . .	33,165	178,500
Brookline Gas Light Co., . . . .	Brookline, . . . .	16,164	2,000,000
	Boston (Brighton, Rox- bury, South Boston and Dorchester dis- tricts), . . . .	381,260	—
Cambridge Gas Light Co., . . . .	Cambridge, . . . .	81,643	700,000
	Somerville (in part), . . . .	29,017	—
Charlestown Gas & Electric Co., . . . .	Charlestown, . . . .	40,304	<sup>4</sup> 500,000
	Somerville (in part), . . . .	23,183	—
	Medford (in part), . . . .	—	—
	Everett (in part), . . . .	—	—
Chelsea Gas Light Co., . . . .	Chelsea, . . . .	31,264	300,000
	Everett (in part), . . . .	—	—
Chicopee Gas Light Co., . . . .	Chicopee, . . . .	16,420	75,000
Citizens' Gas Light Co., . . . .	Quincy, . . . .	20,712	33,000
Clinton Gas Light Co., . . . .	Clinton, . . . .	11,497	<sup>3</sup> 73,000
Cottage City Gas & Electric Light Co.,	Cottage City, . . . .	1,038	25,000
Danvers Gas Light Co., . . . .	Danvers, . . . .	8,181	<sup>4</sup> 20,000
Dedham & Hyde Park Gas & Electric Light Co., . . . .	Dedham, . . . .	7,211	<sup>4</sup> 80,000
	Hyde Park, . . . .	11,826	—
Dorchester Gas Light Co., . . . .	Boston (Dorchester dis- trict), . . . .	45,909	519,600
	Milton, . . . .	6,518	—
East Boston Gas Co., . . . .	Boston (East Boston), . . . .	42,595	<sup>1</sup> 220,000
Easthampton Gas Co., . . . .	Easthampton, . . . .	4,790	30,000
Fall River Gas Works Co., . . . .	Fall River, . . . .	89,203	450,000
Fitchburg Gas & Electric Light Co.,	Fitchburg, . . . .	26,409	<sup>4</sup> 150,000
Framingham Gas, Fuel & Power Co.,	South Framingham, . . . .	5,770	75,000
Gardner Gas, Fuel & Light Co., . . . .	Gardner, . . . .	9,182	26,200
Gloucester Gas Light Co., . . . .	Gloucester, . . . .	28,211	<sup>4</sup> 80,000
Greenfield Gas Light Co., . . . .	Greenfield, . . . .	6,229	<sup>4</sup> 50,000

<sup>1</sup> Par value, \$25.<sup>2</sup> Par value, \$500.<sup>3</sup> Sold principally to other companies.<sup>4</sup> Par value, \$50.

CORPORATE NAME.	Localities Supplied.	Population.	Capital.
Haverhill Gas Light Co., . . .	Haverhill, . . .	30,209	<sup>1</sup> \$75,000
Ipswich Gas Light Co., . . .	Ipswich, . . .	4,720	16,000
Jamaica Plain Gas Light Co., . .	Boston (Wards 22 & 23),	40,572	250,000
Lawrence Gas Co., . . .	Lawrence, . . .	52,164	590,000
	Methuen, . . .	5,690	-
	North Andover, . . .	3,569	-
Leominster Gas Light Co., . . .	Leominster, . . .	9,211	50,000
Lexington Gas Light Co., . . .	Lexington, . . .	3,498	30,000
Lowell Gas Light Co., . . .	Lowell, . . .	84,367	500,000
	Dracut, . . .	2,243	-
	Tewksbury, . . .	3,379	-
	Chelmsford, . . .	3,162	-
Lynn Gas & Electric Co., . . .	Lynn, . . .	62,354	400,000
	Swampscott, . . .	3,259	-
	Saugus, . . .	4,497	-
Malden & Melrose Gas Light Co., .	Malden, . . .	29,708	235,000
	Melrose, . . .	11,965	-
	Medford (in part), . . .	-	-
	Everett (in part), . . .	-	-
Marblehead Gas & Electric Light Co.,	Marblehead, . . .	7,671	40,000
Marlborough Gas Light Co., . . .	Marlborough, . . .	14,977	50,000
Milford Gas Light Co., . . .	Milford, . . .	8,959	72,300
	Hopedale, . . .	1,377	-
Nantucket Gas Light Co., . . .	Nantucket, . . .	3,016	36,000
Natick Gas Light Co., . . .	Natick, . . .	8,814	20,000
New Bedford Gas & Edison Light Co.,	New Bedford, . . .	55,251	550,000
Newburyport Gas & Electric Co., .	Newburyport, . . .	14,552	140,000
Newton & Watertown Gas Light Co.,	Newton, . . .	27,590	250,000
	Watertown, . . .	7,788	-
	Wellesley, . . .	4,229	-
	Weston, . . .	1,710	-
North Adams Gas Light Co., . . .	North Adams, . . .	19,135	50,000
Northampton Gas Light Co., . . .	Northampton, . . .	16,746	<sup>2</sup> 50,000
North Attleborough Gas Light Co., .	North Attleborough, . .	6,576	68,100
	Wrentham, . . .	2,584	-
Norwood Gas Light Co., . . .	Norwood, . . .	4,574	12,000
People's Gas & Electric Co. of Stoneham,	Stoneham, . . .	6,284	10,000
	Reading, . . .	4,717	-
Pittsfield Coal Gas Co., . . .	Pittsfield, . . .	20,461	62,500
Plymouth Gas Light Co., . . .	Plymouth, . . .	7,957	40,000
Roxbury Gas Light Co., . . .	Boston (Roxbury district), . . .	92,088	600,000
Salem Gas Light Co., . . .	Salem, . . .	34,473	300,000
	Peabody, . . .	10,507	-
South Boston Gas Light Co., . . .	Boston (South Boston),	67,913	440,000
Southbridge Gas & Electric Co., .	Southbridge, . . .	8,250	<sup>1</sup> 50,000
Spencer Gas Co., . . .	Spencer, . . .	7,614	85,000
Springfield Gas Light Co., . . .	Springfield, . . .	51,522	500,000
	West Springfield, . . .	6,125	-
Stoughton Gas & Electric Co., . .	Stoughton, . . .	5,272	24,000
Taunton Gas Light Co., . . .	Taunton, . . .	27,115	<sup>1</sup> 80,000
Waltham Gas Light Co., . . .	Waltham, . . .	20,876	140,000
Webster Electric Co., . . .	Webster, . . .	7,799	45,060
	Dudley, . . .	3,203	-
Williamstown Gas Co., . . .	Williamstown, . . .	4,887	20,000
Woburn Gas Light Co., . . .	Woburn, . . .	14,178	45,100
Worcester Gas Light Co., . . .	Worcester, . . .	98,767	500,000

<sup>1</sup> Par value, \$50.<sup>2</sup> Par value, \$25.

The company at Gloucester maintains a wharf and supplies water, and that at Springfield furnishes steam for heating. In addition to these, the companies in Amherst, Athol, Beverly, Brookline, Charlestown, Chelsea, Clinton, Cottage City, Easthampton, Fitchburg, Lawrence, Lexington, Lynn, New Bedford, Newburyport, Newton, North Adams, Southbridge, Spencer, Stoughton, Waltham and Webster supplied electric light; also the company in Westfield, up to the time of its purchase by the town.

The following table shows the names of the owners of gas works not owned by gas companies and the localities supplied:—

Holyoke Water Power Company, . . . . Holyoke.  
Otis Company, . . . . . Ware.

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value of the stock held within the Commonwealth:—

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Adams, . . . . .	8	8	\$17,300 00
Amesbury, . . . . .	10	10	60,000 00
Amherst, . . . . .	46	45	39,900 00
Arlington, . . . . .	50	33	42,900 00
Athol, . . . . .	10	6	23,800 00
Attleboro, . . . . .	22	19	44,000 00
Bay State, . . . . .	5	2	200 00
Beverly, . . . . .	38	38	92,000 00
Boston, . . . . .	6	3	2,000 00
Brockton, . . . . .	60	49	52,300 00
Brookline, . . . . .	10	8	1,300 00
Cambridge, . . . . .	463	399	612,400 00
Charlestown, . . . . .	263	243	463,900 00
Chelsea, . . . . .	112	107	294,300 00
Chicopee, . . . . .	16	2	9,500 00
Citizens' (Quincy), . . . . .	7	7	33,000 00
Clinton, . . . . .	21	21	73,000 00
Cottage City, . . . . .	11	11	25,000 00
Danvers, . . . . .	17	16	11,950 00
Dedham, . . . . .	33	10	3,800 00
Dorchester, . . . . .	6	3	1,100 00
East Boston, . . . . .	151	127	187,875 00
Easthampton, . . . . .	40	33	25,900 00
Fall River, . . . . .	34	20	78,500 00
Fitchburg, . . . . .	49	44	137,800 00
Framingham, . . . . .	19	14	38,700 00

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Gardner, . . . . .	15	14	\$22,200 00
Gloucester, . . . . .	82	81	77,950 00
Greenfield, . . . . .	35	29	45,150 00
Haverhill, . . . . .	6	3	74,850 00
Ipswich, . . . . .	13	13	16,000 00
Jamaica Plain, . . . . .	90	81	208,200 00
Lawrence, . . . . .	246	215	523,800 00
Leominster, . . . . .	57	54	49,500 00
Lexington, . . . . .	21	20	29,900 00
Lowell, . . . . .	297	243	440,300 00
Lynn, . . . . .	145	139	388,600 00
Malden, . . . . .	136	123	222,500 00
Marblehead, . . . . .	32	27	32,500 00
Marlborough, . . . . .	15	15	50,000 00
Massachusetts Pipe Line, . . . . .	8	6	999,800 00
Milford, . . . . .	56	50	70,400 00
Nantucket, . . . . .	47	44	34,700 00
Natick, . . . . .	21	21	20,000 00
New Bedford, . . . . .	380	342	501,900 00
Newburyport, . . . . .	109	91	115,100 00
Newton, . . . . .	175	160	233,100 00
North Adams, . . . . .	30	22	48,300 00
Northampton, . . . . .	46	33	29,600 00
North Attleborough, . . . . .	37	32	64,300 00
Norwood, . . . . .	4	3	9,333 33
People's (Stoneham), . . . . .	7	6	9,000 00
Pittsfield, . . . . .	54	41	52,400 00
Plymouth, . . . . .	39	33	25,800 00
Roxbury, . . . . .	4	1	100 00
Salem, . . . . .	208	191	286,900 00
South Boston, . . . . .	7	3	1,200 00
Southbridge, . . . . .	71	69	47,750 00
Spencer, . . . . .	19	19	85,000 00
Springfield, . . . . .	141	125	451,400 00
Stoughton, . . . . .	8	8	24,000 00
Taunton, . . . . .	115	108	76,000 00
Waltham, . . . . .	109	97	127,800 00
Webster, . . . . .	22	20	30,000 00
Westfield, . . . . .	28	23	63,700 00
Williamstown, . . . . .	5	5	20,000 00
Woburn, . . . . .	40	39	44,600 00
Worcester, . . . . .	196	178	461,800 00

The following statistics exhibit a summary of the financial operations of all the companies in the State, compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board:—

	FOR YEAR ENDING JUNE 30.	
	1898.	1899.
<b>RECEIPTS:—</b>		
For gas sold by meter, . . . . .	\$5,669,060 07	\$5,800,667 63
For gas supplied to public lamps, . . . . .	182,662 56	182,278 82
From sales of coke, . . . . .	205,184 16	218,186 32
sales of tar, . . . . .	131,148 00	107,717 69
sales of ammoniacal liquor, . . . . .	19,588 62	21,412 55
rent of meters, . . . . .	2,198 00	2,210 78
rent of gas stoves and engines, . . . . .	944 11	474 03
rent of gas lamps, . . . . .	125 63	—
public lamps other than gas lamps, . . . . .	3,366 38	944 07
other sources, . . . . .	110 00	522 29
<b>Total, . . . . .</b>	<b>\$6,214,387 53</b>	<b>\$6,334,414 18</b>
<b>EXPENSES:—</b>		
1. Coals, . . . . .	\$847,967 06	\$862,937 24
2. Enrichers, . . . . .	614,222 77	589,419 57
3. Purifying materials, . . . . .	25,651 45	28,970 66
4. Water, . . . . .	20,353 76	18,626 68
5. Wages at works, . . . . .	438,007 24	453,321 37
6. Repairs and maintenance of works, . . . . .	262,751 04	236,329 21
7. Apparatus and machinery, . . . . .	16,860 53	11,145 27
8. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors, . . . . .	183,546 43	205,508 19
9. Repairs, renewals and maintenance of mains and service pipes, . . . . .	169,217 00	171,195 17
10. Distribution tools and appliances, . . . . .	22,184 43	20,338 35
11. Repairs and renewals of meters, . . . . .	69,725 79	70,908 09
12. Gas stove fixing, repairs, etc., . . . . .	13,997 84	18,142 67
13. Lighting and repairing (gas lamps only), . . . . .	12,003 87	12,588 73
14. Lighting and repairing, and materials used for other lamps, . . . . .	2,927 57	755 18
15. Directors' allowances, . . . . .	11,547 23	8,444 46
16. Salaries of officers, . . . . .	150,575 60	140,788 41
17. General salaries, . . . . .	118,409 41	122,353 82
18. Rent of offices, . . . . .	34,212 85	33,422 56
19. General office expenses, . . . . .	76,163 26	82,892 27
20. Taxes, . . . . .	304,477 53	319,750 48
21. Insurance, . . . . .	46,627 34	44,062 83
22. Law expenses, . . . . .	25,746 86	24,854 95
23. Claims, . . . . .	6,348 38	2,539 42
24. Bad debts, . . . . .	8,527 61	6,435 45
25. Incidental expenses, . . . . .	16,802 57	16,455 97
26. Gas bought, . . . . .	613,052 68	603,395 56
<b>Total, . . . . .</b>	<b>\$4,111,908 10</b>	<b>\$4,105,582 56</b>
Leaving an apparent profit on their gas business of . . . . .	\$2,102,479 43	\$2,228,831 62
They have also received for interest, etc., . . . . .	8,328 92	23,574 39
for rents, etc., . . . . .	280,647 90	180,274 61
as profits from electric lighting, . . . . .	251,247 86	228,968 32
<b>Making a total of . . . . .</b>	<b>\$2,642,704 11</b>	<b>\$2,661,648 94</b>
From these receipts were paid interest on bonds and loans, . . . . .	\$280,593 63	\$306,665 72
Dividends, . . . . .	1,548,452 00	1,488,229 00
Other items, . . . . .	848,239 64	398,857 63
	<b>\$2,677,285 27</b>	<b>\$2,193,752 35</b>
Leaving a surplus for the year of . . . . .	—	\$467,896 59
Leaving a deficit for the year of . . . . .	\$34,581 16	—

One<sup>1</sup> of the companies appears not to have earned expenses, and fourteen<sup>2</sup> others have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show an increase of \$131,607.56. The receipts from sales for public lamps have decreased by \$383.74.

In Appendix A will be found, under date of June 30, 1899, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from these balance sheets and those in the returns of 1898 show the following facts:—

	June 30, 1898.	June 30, 1899.
<b>ASSETS:—</b>		
Real estate, machinery, street mains and meters,	\$25,881,359 52	\$27,557,886 51
Cash on hand, . . . . .	1,409,752 96	522,051 81
Due for gas, . . . . .	917,103 37	908,023 03
Other accounts due, . . . . .	242,463 53	322,525 06
Materials, etc., . . . . .	1,155,881 94	1,171,075 70
Notes receivable, . . . . .	163,337 18	195,782 52
Investments, . . . . .	273,867 65	285,914 75
Electric assets, . . . . .	3,025,233 97	3,033,521 08
	<b>\$33,069,000 02</b>	<b>\$33,996,780 46</b>
<b>LIABILITIES:—</b>		
Capital stock, . . . . .	\$17,952,000 00	\$17,968,400 00
Bonds, . . . . .	2,031,260 00	2,002,300 00
Notes payable, . . . . .	3,454,113 41	3,728,976 66
Unpaid bills, . . . . .	739,797 42	895,756 32
Unpaid dividends, . . . . .	21,169 00	21,974 00
Deposits, . . . . .	78,901 30	97,594 32
Interest due and unpaid, . . . . .	53,207 97	69,996 37
Interest accrued but not due, . . . . .	60,331 18	58,177 10
Other items, . . . . .	77,849 92	35,232 91
	<b>\$24,468,630 20</b>	<b>\$24,878,407 68</b>
Reserved and depreciation funds, . . . . .	939,742 95	1,002,398 41
	<b>\$25,408,373 15</b>	<b>\$25,880,806 09</b>
Surplus, . . . . .	7,660,626 87	8,115,974 37
	<b>\$33,069,000 02</b>	<b>\$33,996,780 46</b>

<sup>1</sup> Two last year.<sup>2</sup> Fourteen last year.

Of these companies —

	June 30, 1898.	June 30, 1899.
57 <sup>1</sup> show an aggregate surplus of . . .	\$8,182,210 66	\$8,625,553 44
10 <sup>2</sup> show an aggregate deficit of . . .	521,583 79	509,579 07
Leaving total net surplus, as shown above, .	\$7,660,626 87	\$8,115,974 37
Which, added to reserves carried as liabilities, .	939,742 95	1,002,398 41
Would show an actual surplus of . . .	\$8,600,369 82	\$9,118,372 78
Equivalent to a per cent. on capital of about .	48	51

<sup>1</sup> Fifty-eight in 1898.

<sup>2</sup> Ten in 1898.

The following table shows the valuation of the property of each company, as assessed by the local assessors : —

COMPANY.	Assessed Value.	COMPANY.	Assessed Value.
Adams, . . . . .	\$18,000	Lowell, . . . . .	\$1,020,500
Amesbury, . . . . .	19,200	Lynn, . . . . .	536,150
Amherst, . . . . .	15,150	Malden, . . . . .	295,350
Arlington, . . . . .	47,604	Marblehead, . . . . .	10,900
Athol, . . . . .	31,500	Marlborough, . . . . .	52,635
Attleboro, . . . . .	49,250	Massachusetts Pipe Line, .	60,000
Bay State, . . . . .	1,056,100	Milford, . . . . .	86,400
Beverly, . . . . .	86,450	Nantucket, . . . . .	6,000
Boston, . . . . .	4,332,200	Natick, . . . . .	13,200
Brockton, . . . . .	158,000	New Bedford, . . . . .	734,150
Brookline, . . . . .	2,428,500	Newburyport, . . . . .	130,200
Cambridge, . . . . .	1,098,100	Newton, . . . . .	397,595
Charlestown, . . . . .	700,800	North Adams, . . . . .	69,500
Chelsea, . . . . .	347,600	Northampton, . . . . .	66,700
Chicopee, . . . . .	68,000	North Attleborough, . . . . .	58,100
Citizens' (Quincy), . . . . .	20,800	Norwood, . . . . .	18,400
Clinton, . . . . .	73,700	Otis Co. (Ware), . . . . .	14,300
Cottage City, . . . . .	13,400	People's (Stoneham), . . . . .	29,600
Danvers, . . . . .	4,000	Pittsfield, . . . . .	96,600
Dedham, . . . . .	49,000	Plymouth, . . . . .	23,350
Dorchester, . . . . .	402,600	Roxbury, . . . . .	690,100
East Boston, . . . . .	265,400	Salem, . . . . .	316,600
Easthampton, . . . . .	32,000	South Boston, . . . . .	384,600
Fall River, . . . . .	470,100	Southbridge, . . . . .	39,200
Fitchburg, . . . . .	198,725	Spencer, . . . . .	24,400
Framingham, . . . . .	37,000	Springfield, . . . . .	637,000
Gardner, . . . . .	13,650	Stoughton, . . . . .	9,500
Gloucester, . . . . .	80,200	Taunton, . . . . .	71,000
Greenfield, . . . . .	29,000	Waltham, . . . . .	265,000
Haverhill, . . . . .	168,050	Webster, . . . . .	34,500
Holyoke, . . . . .	470,710	Westfield, . . . . .	85,000
Ipswich, . . . . .	6,000	Williamstown, . . . . .	7,081
Jamaica Plain, . . . . .	258,000	Woburn, . . . . .	51,000
Lawrence, . . . . .	580,625	Worcester, . . . . .	770,700
Leominster, . . . . .	21,000		
Lexington, . . . . .	13,900		\$20,769,625

Included in the above are certain companies which have electric light plants, and the following shows the assessed value of such wherever separately returned :—

Amherst, . . . . .	\$14,000	Newburyport, . . . . .	\$80,000
Beverly, . . . . .	39,900	Newton, . . . . .	58,900
Chelsea, . . . . .	112,400	North Adams, . . . . .	28,000
Clinton, . . . . .	59,500	Southbridge, . . . . .	26,000
Easthampton, . . . . .	9,000	Waltham, . . . . .	107,000
Fitchburg, . . . . .	134,705	Webster, . . . . .	23,900
Holyoke, . . . . .	237,050	Westfield, . . . . .	27,000
Lawrence, . . . . .	101,000		
Lynn, . . . . .	230,750	Total, . . . . .	\$1,289,105

The value of the gas plants, assessed by the local assessors, is then, in round numbers, \$18,500,000, as there are electric plants at Athol, Brookline, Charlestown, Cottage City, Lexington, New Bedford, Spencer and Stoughton which are not given in the above table.

The following table shows the total amount and the amount for each thousand feet of gas sold paid by each company for taxes, after deducting the amounts belonging to the electrical departments :—

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Adams, . . . . .	\$657 00	\$0 1226
Amesbury, . . . . .	568 79	0915
Amherst, . . . . .	95 35	1520
Arlington, . . . . .	630 74	0709
Athol, . . . . .	182 46	0487
Attleboro, . . . . .	1,094 32	0733
Bay State, . . . . .	21,004 85	0199
Beverly, . . . . .	713 57	0594
Boston, . . . . .	60,472 24	0568
Brockton, . . . . .	2,915 85	0777
Brookline, . . . . .	30,638 08	0487
Cambridge, . . . . .	21,941 24	0920
Charlestown, . . . . .	10,064 77	0810
Chelsea, . . . . .	4,161 26	1295
Chicopee, . . . . .	2,198 25	1689
Citizens' (Quincy), . . . . .	425 69	0548
Clinton, . . . . .	483 52	0501
Cottage City, . . . . .	117 21	0426
Danvers, . . . . .	111 09	0542
Dedham, . . . . .	851 04	0990
Dorchester, . . . . .	9,859 62	0451
East Boston, . . . . .	4,136 39	0845
Easthampton, . . . . .	354 31	0897



COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Fall River, . . . . .	\$8,738 36	\$0 0655
Fitchburg, . . . . .	1,571 08	0708
Framingham, . . . . .	574 19.	0779
Gardner, . . . . .	517 33	2637
Gloucester, . . . . .	2,498 66	0946
Greenfield, . . . . .	632 40	1623
Haverhill, . . . . .	4,105 37	0448
Holyoke, . . . . .	3,609 86	0569
Ipswich, . . . . .	123 40	0403
Jamaica Plain, . . . . .	4,179 67	0508
Lawrence, . . . . .	9,147 47	0815
Leominster, . . . . .	633 73	2756
Lowell, . . . . .	22,230 24	0723
Lynn, . . . . .	5,538 90	0344
Malden, . . . . .	4,962 99	0714
Marblehead, . . . . .	221 08	1300
Marlborough, . . . . .	1,093 62	1315
Milford, . . . . .	1,480 29	1418
Nantucket, . . . . .	101 35	0520
Natick, . . . . .	416 85	0872
New Bedford, . . . . .	6,318 75	0880
Newburyport, . . . . .	1,324 92	1170
Newton, . . . . .	5,510 30	0579
North Adams, . . . . .	604 76	0158
Northampton, . . . . .	1,138 99	0544
North Attleborough, . . . . .	1,672 11	1102
Norwood, . . . . .	370 26	0602
Otis Co. (Ware), . . . . .	289 24	0875
People's (Stoneham), . . . . .	598 83	1687
Pittsfield, . . . . .	1,779 95	0968
Plymouth, . . . . .	422 07	0871
Roxbury, . . . . .	9,933 04	0441
Salem, . . . . .	5,750 49	1151
South Boston, . . . . .	6,356 86	0559
Southbridge, . . . . .	333 61	1695
Spencer, . . . . .	39 73	0082
Springfield, . . . . .	9,369 08	0641
Stoughton, . . . . .	223 70	3180
Taunton, . . . . .	2,312 15	0497
Waltham, . . . . .	1,054 94	0360
Webster, . . . . .	146 62	0634
Westfield, . . . . .	1,287 88	1131
Williamstown, . . . . .	248 77	1698
Woburn, . . . . .	1,113 25	1026
Worcester, . . . . .	15,394 64	0666
	\$319,649 32	-

The total sum paid by the companies for taxes, including State supervision, after apportioning to electric account that

part of the gas companies' taxes belonging to their electrical departments, was \$319,649.32, an average of 5.65 cents per thousand feet of gas sold; being an increase over the amount paid the previous year of \$16,171.79 in the total, and an increase of twenty-eight one-hundredths of a cent for every thousand feet sold.

### DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table:—

COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand sold.
Adams, . . . . .	20	\$3,460 00	\$0 6457
Amesbury, . . . . .	4	2,400 00	3861
Amherst, . . . . .	1	1,860 00	—
Arlington, . . . . .	2	1,400 00	1574
Athol, . . . . .	2	—	—
Attleboro, . . . . .	12	5,568 00	3628
Bay State, . . . . .	11½	225,000 00	2129
Beverly, . . . . .	10	9,200 00	—
Boston, . . . . .	11½	287,500 00	2703
Brockton, . . . . .	2	—	—
Brookline, . . . . .	10	200,000 00	—
Cambridge, . . . . .	10	70,000 00	2935
Charlestown, . . . . .	7	35,000 00	—
Chelsea, . . . . .	5	15,000 00	—
Chicopee, . . . . .	2	3,500 00	2689
Citizens' (Quincy), . . . . .	2	—	—
Clinton, . . . . .	2	—	—
Cottage City, . . . . .	2	—	—
Danvers, . . . . .	2	—	—
Dedham, . . . . .	4	4,725 00	5496
Dorchester, . . . . .	9½	49,362 00	2259
East Boston, . . . . .	10	22,000 00	4496
Easthampton, . . . . .	6	1,800 00	—
Fall River, . . . . .	8	36,000 00	2697
Fitchburg, . . . . .	10	15,000 00	—
Frammingham, . . . . .	2	—	—
Gardner, . . . . .	5	1,310 00	6677
Gloucester, . . . . .	4	7,200 00	2727
Greenfield, . . . . .	6	2,040 00	5235
Haverhill, . . . . .	20	15,000 00	1635
Ipswich, . . . . .	7	1,120 00	3657

<sup>1</sup> Four per cent. on \$15,000; five per cent. on \$25,000.

<sup>2</sup> No dividend declared.

<sup>3</sup> Five per cent. on \$70,000.

<sup>4</sup> Six per cent. on \$78,750.

<sup>5</sup> An additional dividend of three per cent., or \$2,400, was declared from the earnings of wharf property.

<sup>6</sup> Six per cent. on special stock (\$2,000); four per cent. on common stock (\$48,000).

COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand sold.
Jamaica Plain, . . . . .	10	\$25,000 00	\$0 3038
Lawrence, . . . . .	6	35,400 00	-
Leominster, . . . . .	4	2,000 00	8698
Lexington, . . . . .	1 -	-	-
Lowell, . . . . .	12	60,000 00	1950
Lynn, . . . . .	10	40,000 00	-
Malden, . . . . .	6	14,100 00	2029
Marblehead, . . . . .	1 -	-	-
Marlborough, . . . . .	1 -	-	-
Massachusetts Pipe Line, . . . . .	1 -	-	-
Milford, . . . . .	10	7,230 00	6924
Nantucket, . . . . .	1 -	-	-
Natick, . . . . .	6	1,200 00	2510
New Bedford, . . . . .	6 <sup>1</sup>	35,750 00	-
Newburyport, . . . . .	6	8,400 00	-
Newton, . . . . .	8	20,000 00	-
North Adams, . . . . .	8	4,000 00	-
Northampton, . . . . .	12	6,000 00	2864
North Attleborough, . . . . .	6	4,036 00	2693
Norwood, . . . . .	1 -	-	-
People's (Stoneham), . . . . .	1 -	-	-
Pittsfield, . . . . .	12	7,500 00	4079
Plymouth, . . . . .	4	1,600 00	3301
Roxbury, . . . . .	6	36,000 00	1599
Salem, . . . . .	6	18,000 00	3603
South Boston, . . . . .	6	26,400 00	2321
Southbridge, . . . . .	5	2,500 00	-
Spencer, . . . . .	1 -	-	-
Springfield, . . . . .	6	30,000 00	2051
Stoughton, . . . . .	3	720 00	-
Taunton, . . . . .	15	12,000 00	2580
Waltham, . . . . .	6	8,400 00	-
Webster, . . . . .	4	1,800 00	-
Westfield, . . . . .	10	7,500 00	-
Williamstown, . . . . .	6	1,200 00	8190
Woburn, . . . . .	8	3,608 00	3326
Worcester, . . . . .	10	50,000 00	2165
	-	\$1,486,079 00	-

<sup>1</sup> No dividend declared.

## PRICE OF GAS.

The following companies reduced the price of gas during the year ending June 30, 1899 : —

Attleboro,  
Beverly,  
Cambridge,  
Charlestown,  
Danvers,  
Dedham,

Gloucester,  
Haverhill,  
Lawrence,  
Lexington,  
Newburyport,  
North Adams,

Northampton,  
Taunton,  
Waltham,  
Webster,  
Williamstown.

The following pages show the price charged by the several companies, June 30, 1899; the average candle-power, as shown by the tests made by the State inspector of gas; and the average price, per thousand feet, received from sales by meter in each of the two years ending June 30, 1899:—

COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1897-98.	Average Price, 1898-99.
Adams, . . . . .	23.6	\$2 50	20 per cent. discount, if paid within 5 days from date of bill, . . . . .	\$2 01	\$2 01
Amesbury, . . . . .	21.5	2 00	Special rates to large consumers, . . . . .	1 52	1 47
Amherst, . . . . .	43.9	6 00	For payment on or before the 10th of the month, if bill amounts to \$5, discount 5 per cent.; to \$10, 10 per cent.; to \$20, 15 per cent.; to \$50, 20 per cent.; to \$75, 25 per cent. Oil gas, with 5 to 8 per cent. of air, . . . . .	5 34	5 42
Arlington, . . . . .	19.6	2 00	Discounts: 50 cents per M if bill is paid within 10 days; 10 per cent. additional to small mills, etc.; 20 per cent. to large mills, etc.; 50 per cent. for gas for cooking, . . . . .	2 00	2 00
Athol, . . . . .	21.6	3 00	Discount of 20 cents per M if paid on or before the 16th of the month, . . . . .	2 04	2 19
Attleboro, . . . . .	16.8	1 70	Discount of 20 cents per M on all bills paid on or before the 15th of the month, . . . . .	1 70	1 52
Bay State (Boston), . . . . .	18.9	1 00	Discount of 25 cents per M on all bills paid on or before the 15th of the month, . . . . .	99.4	98.9
Beverly, . . . . .	18.0	1 80	Discount of 25 cents per M on all bills paid on or before the 15th of the month, . . . . .	1 74	1 64
Boston, . . . . .	25.4	1 00	Discount of 25 cents per M on all bills paid on or before the 15th of the month, . . . . .	99.5	99.4
Brookline, . . . . .	17.1	1 75	Discount of 30 cents per M to city of Boston, . . . . .	1 53	1 52
Brookline, . . . . .	25.5	1 00	Discount of 30 cents per M if paid within 15 days from date of bill, . . . . .	98.9	99
Cambridge, . . . . .	17.7	1 20	Discount of 20 cents per M if paid in 15 days, . . . . .	1 14	1 08
Charlestown, . . . . .	19.2	1 25	Discount of 20 cents per M on bills paid within 15 days; \$1.30 per M to consumers of over 250,000 feet per annum, . . . . .	1 21	1 14
Chelsea, . . . . .	17.8	1 70	Discount 50 cents per M and if need for fuel 75 cents per M on bills paid on or before the 10th of the month. To consumers using 6,000 feet per month 75 cents per M discount; special rates to very large consumers, . . . . .	1 52	1 52
Chicopee, . . . . .	21.9	2 25	Discount 5 per cent. on bills paid within 10 days. Large consumers supplied at \$1.80, with 5 per cent. discount, . . . . .	1 42	1 37
Citizens' (Quincy), . . . . .	18.4	2 00		1 96	1 95
Clinton, . . . . .	15.5	2 00		1 82	1 82

Cottage City,	2 20	-	1 48
Daivers, . . . . .	2 50	16.9	2 30
Dedham, . . . . .	2 00	18.4	2 26
Dorchester, . . . . .	1 00	28.5	1 76
East Boston, . . . . .	1 60	18.1	1 00
Easthampton, . . . . .	2 50	19.5	1 50
Fall River, . . . . .	1 40	22.2	2 01
Fitchburg, . . . . .	2 00	18.0	1 18
Frammingham, . . . . .	2 00	19.7	1 72
Gardner, . . . . .	6 00	49.1	1 53
Gloucester, . . . . .	1 50	18.8	4 57
Greenfield, . . . . .	2 50	19.2	1 22
Haverhill, . . . . .	1 10	24.3	2 17
Holyoke, . . . . .	1 50	18.8	1 19
Ipswich, . . . . .	2 50	27.6	1 34
Jamaica Plain, . . . . .	1 45	17.3	2 07
Lawrence, . . . . .	1 30	20.0	1 23
Leominster, . . . . .	3 50	28.0	1 17
Lexington, . . . . .	2 78	26.5	3 37
Lowell, . . . . .	1 20	21.4	2 45
Lynn, . . . . .	1 20	19.6	1 00
Malden, . . . . .	1 70	18.4	1 00
Marblehead, . . . . .	3 00	17.6	1 42
Marlborough, . . . . .	2 50	17.7	2 51
			1 79

Discount 20 cents per M, if paid in 5 days. For fuel through separate meter, \$1.20 per M net. During November, December, January, February, March and April \$1 net per M. Water gas (non-illuminating), . . . . .

Discounts: On monthly bills from \$1 to \$15, 10¢ per cent.; over \$15, 20 per cent., . . . . .

Discount 10 per cent., for payment before the 15th of the month, . . . . .

Discount of 10 cents per M on bills paid on or before the 15th of the month, . . . . .

Discount to large consumers 50 cents per M; to others, 20 cents, . . . . .

Discounts: Consumers of 5,000 feet or less per month, 15 cents per M; over 5,000 feet and not over 10,000 feet, 20 cents per M; over 10,000 feet, 25 cents per M; and to mills, 40 cents per M, . . . . .

Discount of 10 per cent. for payment on or before the 20th of the month. Large consumers, \$1.50 to \$1.40 For gas stoves, 20 per cent. discount, . . . . .

Discounts: If payment is made before the 15th of the month 10 per cent.; if used for fuel, 25 per cent.; if used in gas engines, 37½ per cent., . . . . .

Discounts vary according to amount used from 10 to 33½ per cent., if paid by the 10th of the month. Pure oil gas, . . . . .

Discount 20 per cent., if paid on or before the 15th of the month, . . . . .

On bills of \$2.50 per month, for dwellings 5 per cent. discount if paid in five days; on bills of \$2.50, for stores 10 per cent.; \$1.50 net, if used for fuel, . . . . .

Discount 10 cents per M, if paid on or before the 10th, . . . . .

Discounts: 20 cents per M to consumers of 380,000 feet per year; 10 per cent. to all others if paid within 5 days after presentation of bill, . . . . .

20 cents per M discount on all bills paid within 15 days, . . . . .

Discounts if paid on or before the 15th of the month: On monthly bills of 500 feet or less, 5 cents per M; over 500 feet, 10 cents per M; over 1,000,000 feet per year, 15 cents per M; \$1.00 per M net for large gas engines, . . . . .

Discount 50 cents per M on monthly bills of 3,000 feet and over. Oil gas, with 40 per cent. air, . . . . .

Discount of 10 per cent. for payment by the 10th of the month, . . . . .

Discount 20 cents per M, if paid within 5 days, . . . . .

Discount 20 cents per M, for payment within 10 days, . . . . .

Discount 30 cents per M, if paid by the 15th of the month, . . . . .

Discounts: 16¢ per cent. on monthly bills of \$1 to \$3, 20 per cent. on bills from \$3 to \$18, and 33½ per cent. on bills \$18 and over, . . . . .

Discounts: 10 per cent. on monthly bills for not less than 1,000 feet, and 20 per cent. when not less than 2,000 feet; 40 per cent. for fuel purposes, . . . . .

COMPANY.	Average Candle- power.	Gross Candle- power.	REMARKS.	Average Price, 1897-98.	Average Price, 1898-99.
Milford, . . . . .	17.9	\$2 00	Bills amounting to \$5 a month, 5 per cent. discount; \$10 a month, 10 per cent.; \$50 a month, 15 per cent.; \$100 a month, 25 per cent., . . . . .	\$1 83	\$1 82
Nantucket, . . . . .	17.3	2 50	Net rate to most consumers \$2; to some \$1.50, . . . . .	2 05	2 04
Natick, . . . . .	18.3	2 00	Discounts: 10 cents per M, if paid on or before the 15th of the month; 20 cents per M to consumers of 4,000 feet, . . . . .	1 76	1 78
New Bedford, . . . . .	20.2	1 50	4,000 feet or less per month, 10 per cent.; over 4,000 per month, 25 per cent. discount for payment by the 10th of the month; over 100,000 feet and for gas engines, \$1 per M net, . . . . .		
Newburyport, . . . . .	19.0	1 70	Discounts: 10 cents per M, if paid within 10 days, . . . . .	1 27	1 27
Newton, . . . . .	18.3	1 50	10 per cent. discount if paid before the 20th of the month, . . . . .	1 81	1 66
North Adams, . . . . .	19.1	1 75	Gross rate upon a sliding scale of \$1.75, \$1.40 and \$1.30, according to consumption, with a discount of 10 per cent. from these prices on all bills paid on or before the 10th of the month; to some consumers, for mill consumption, special rates, . . . . .	1 37	1 36
Northampton, . . . . .	18.8	2 00	25 per cent. discount, if paid within 8 days; special rates to largest consumers, . . . . .	1 13	1 13
North Attleborough, . . . . .	17.1	2 00	Discount of 30 cents per M, on bills paid before the 15th of the month, . . . . .	1 60	1 50
Norwood, . . . . .	18.9	2 25	If paid within 15 days, discount of 25 cents per M, . . . . .	1 70	1 70
Otis Company (Ware), . . . . .	19.7	2 00	Public institutions, \$1.75, . . . . .	2 05	2 00
People's (Stoneham), . . . . .	22.5	2 50	Discount for prompt payment of 10 per cent. if for lighting; 20 per cent. if for mechanical purposes, . . . . .	2 00	2 00
Pittsfield, . . . . .	26.6	2 00	Discounts: 10 per cent. on bills of less than 1,000 feet per month; 15 per cent. on bills of 1,000 feet and less than 25,000; 25 per cent. on bills of 25,000 feet or over; 25 per cent. on bills of 1,000 feet and over per month if for fuel, . . . . .	2 32	2 31
Plymouth, . . . . .	17.8	2 50	Special price to large consumers, . . . . .	1 67	1 64
Roxbury, . . . . .	24.9	1 00	Discount 20 cents per M, if paid on or before the 15th of the month, . . . . .	1 91	1 92
Salem, . . . . .	18.1	1 60	Discounts: 5 per cent. to consumers of 2,000 feet and not less than 1,000 feet per month; 10 per cent. to consumers of over 2,000 feet, . . . . .	1 33	1 31
South Boston, . . . . .	25.4	1 00	If used in gas stoves, \$1.50, . . . . .	1 00	1 00
Southbridge, . . . . .	23.9	2 50	15 cents per M discount on all bills paid on or before the 15th of the month, . . . . .		
Spencer, . . . . .	23.9	2 00	Discount 10 per cent., if paid by the 10th of the month. Pure oil gas, . . . . .	2 42	2 33
Springfield, . . . . .	20.0	1 40	Over 125,000 feet per quarter, \$1.20 per M, . . . . .	1 60	1 77
Stoughton, . . . . .	59.9	5 50		1 28	1 28
Taunton, . . . . .	18.0	1 30		4 92	4 91
				1 32	1 28

Waltham,	.	.	.	17.9	1 80	Discount 30 cents per M, if paid by the 15th of the month.	.	.	.	1 60	1 60
Webster, .	.	.	.	19.0	2 00	For gas stoves, \$1.50; discount of 5 per cent. to all consumers from above prices if paid before the 10th of the month. Special discount to largest consumer.	.	.	.	2 17	2 10
Williamstown,	.	.	.	52.2	5 25	Discount 25 cents, if paid on or before the 10th of the month; some large consumers, \$4.50 per M net. Pure oil gas,	.	.	.	5 26	5 15
Woburn, .	.	.	.	18.9	1 80	Discount 30 cents, if paid on or before the 15th of the month; special rate for very large consumption.	.	.	.	1 49	1 60
Worcester,	.	.	.	20.7	1 25	Discount 15 cents per M, if paid on or before the 15th of the month.	.	.	.	1 15	1 10



The average price paid by consumers for coal gas to the companies selling annually more than 30,000,000 feet each is \$1.08 per thousand feet. If the Boston and Brookline companies be excluded the average is \$1.14. The average price received by the remainder of the coal gas companies from sales by meter is \$1.67, the average received by all is \$1.12 per thousand. The average price for oil gas is \$4.21 per thousand feet.

The average price paid by consumers for sales by meter in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.50; in 1890, \$1.46; in 1891, \$1.43; in 1892, \$1.52; in 1893, \$1.45; in 1894, \$1.26; in 1895, \$1.21; in 1896, \$1.17; in 1897, \$1.15; in 1898, \$1.14.

The following table shows the amount of gas made in the year ending June 30, 1899, and in the year ending June 30, 1898; the amount sold by meter and to public lamps in both these years; the amount used at works and offices, with the amount of gas unaccounted for during the year ending June 30, 1899, and the percentage of unaccounted-for gas in both years.

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NOTE.—The terms “coal gas” and “coal-gas companies” whenever used in the report are intended, unless otherwise qualified, to include all the companies except those that make their gas entirely from oil distilled in closed retorts externally fired.

## Coal Gas.

COMPANY.	Gas made. Year ending June 30, 1899.	Gas made. Year ending June 30, 1898.	Gas sold by Meter. Year ending June 30, 1899.	Gas sold by Meter. Year ending June 30, 1898.	Gas sold for Public Lamps. Year ending June 30, 1899.	Gas sold for Public Lamps. Year ending June 30, 1898.	Gas used at Works and Offices. Year ending June 30, 1899.	Gas unac- counted for June 30, 1899.	Percent- age unac- counted for, 1899.	Percent- age unac- counted for, 1898.
Adams, . . . . .	Feet. 6,250,900	Feet. 6,319,840	Feet. 5,358,600	Feet. 5,377,500	Feet. —	Feet. —	Feet. 30,000	Feet. 862,300	13.79	14.48
Amesbury, . . . . .	6,514,300	6,506,000	6,932,300	6,972,500	264,000	264,000	150,000	300,000	4.60	4.18
Arlington, . . . . .	10,791,250	10,261,020	8,894,300	8,498,850	—	—	210,800	1,716,960	16.91	16.91
Athol, . . . . .	4,476,210	4,844,400	3,749,500	4,404,000	—	—	154,027	615,410	11.61	6.21
Auteboro, . . . . .	16,114,000	14,356,000	15,346,298	13,595,500	—	—	—	611,675	8.74	4.40
Bay State, . . . . .	1,059,211,144	1,061,850,000	1,066,825,144	1,060,336,544	—	—	2,179,000	—	—	—
Beverly, . . . . .	12,604,900	11,687,700	12,205,400	10,965,000	100,600	93,400	166,000	32,300	.26	4.04
Boston, . . . . .	1,105,063,300	1,111,247,300	1,063,974,230	1,055,644,160	9,778,600	10,122,530	8,195,600	38,133,370	8.45	8.67
Brookline, . . . . .	42,285,800	37,604,578	32,994,400	32,994,400	—	—	450,000	4,351,314	10.29	11.08
Brookline, . . . . .	703,572,000	705,565,000	676,798,200	605,493,620	49,821,922	49,187,082	234,600	73,679,188	10.47	7.06
Cambridge, . . . . .	256,723,000	231,425,000	235,116,296	211,520,732	3,870,271	3,611,239	1,338,800	17,311,533	6.74	6.22
Charlestown, . . . . .	136,272,440	129,098,000	116,323,500	110,849,840	7,666,637	7,863,671	1,246,000	11,205,303	8.22	7.13
Chelsea, . . . . .	37,184,000	35,751,000	32,123,800	30,524,300	—	—	870,200	4,687,000	12.60	13.85
Chicopee, . . . . .	17,076,800	15,458,600	12,954,800	11,299,300	60,000	60,000	127,400	3,932,600	23.03	25.88
Citizens' (Quincy), . . . . .	10,705,300	10,449,500	6,796,800	6,967,800	1,000,000	1,000,000	195,300	2,690,200	26.13	22.12
Clinton, . . . . .	11,637,400	10,038,900	9,642,100	8,313,300	—	—	137,200	1,860,676	16.99	16.59
Cottage City, . . . . .	3,400,300	3,609,200	2,107,300	2,164,200	641,000	619,000	—	652,000	19.18	22.89
Danvers, . . . . .	2,970,800	3,220,000	2,050,900	5,519,700	—	—	33,000	887,200	29.86	30.23
Dedham, . . . . .	11,346,500	10,472,900	8,596,600	7,626,500	—	—	289,400	2,484,500	21.90	24.71
Dorchester, . . . . .	218,720,300	196,678,300	188,332,700	168,102,800	30,147,200	28,327,400	240,900	—	—	—
East Boston, . . . . .	56,315,000	54,874,000	42,867,200	42,298,000	6,069,431	6,306,466	499,400	6,826,192	12.13	10.67
Eastampton, . . . . .	5,057,940	3,829,310	3,948,900	3,242,100	—	—	80,600	1,028,440	20.33	13.08
Fall River, . . . . .	137,098,734	130,289,600	132,231,300	121,314,100	1,244,538	682,790	585,400	3,125,096	2.28	5.10
Fitchburg, . . . . .	26,766,800	24,349,400	21,648,000	20,448,600	640,000	618,000	—	2,876,300	11.16	10.67
Frammingham, . . . . .	8,017,000	11,337,000	7,338,700	9,263,100	—	—	401,400	276,300	3.45	13.02

\* Gas bought.

† 1,420,700 feet to private customers, 1,055,404,444 feet to other companies.

## Coal Gas — Concluded.

COMPANY.	Gas made. Year ending June 30, 1899.	Gas made. Year ending June 30, 1898.	Gas sold by Meter. Year ending June 30, 1899.	Gas sold by Meter. Year ending June 30, 1898.	Gas sold by Public Lamps. Year ending June 30, 1899.	Gas sold for Public Lamps. Year ending June 30, 1898.	Gas used at Works and Offices. Year ending June 30, 1899.	Gas unac- counted for. Year ending June 30, 1899.	Percent- age unac- counted for, 1899.	Percent- age unac- counted for, 1898.
Gloucester,	Feet. 27,585,800	Feet. 26,239,000	Feet. 23,225,500	Feet. 23,225,500	Feet. 956,000	Feet. 962,000	Feet. 125,000	Feet. 1,051,000	3.35	3.32
Greenfield,	4,380,500	4,159,800	3,897,100	3,794,800	—	—	60,200	876,100	8.66	6.83
Haverhill,	99,866,000	92,904,000	88,244,000	88,244,000	1,475,200	2,551,000	600,000	7,520,400	7.33	6.89
Holyoke,	72,374,924	67,815,600	69,876,900	68,839,600	125,666	160,020	494,200	8,894,488	11.40	10.90
Ipswich,	3,096,470	2,846,340	2,721,190	2,938,600	123,870	116,150	10,000	20,000	.65	—
Jamaica Plain,	102,193,200	95,370,325	61,219,800	66,697,203	16,694,210	16,890,535	250,000	19,518,096	19.11	19.54
Lawrence,	120,714,500	105,115,988	112,206,200	98,496,904	100,000	80,768	1,512,800	6,865,248	5.69	5.04
Lowell,	382,237,000	322,043,000	290,799,700	301,085,000	6,683,600	7,441,200	2,429,300	22,669,500	6.80	6.72
Lynn,	171,622,400	168,227,800	144,444,500	169,092,300	—	—	2,297,600	10,268,500	6.00	7.20
Malden,	81,297,200	77,651,900	64,111,100	69,605,800	—	—	540,700	11,049,700	13.69	16.75
Marblehead,	—	—	1,700,000	1,900,000	14,000	14,000	—	1,955,000	18.60	12.92
Marlborough,	10,567,800	10,542,600	8,868,900	8,868,900	18,000	18,000	298,000	1,813,670	14.64	17.58
Milford,	12,389,370	11,894,000	9,667,200	10,423,700	—	—	—	—	—	—
Nantucket,	2,403,000	2,366,240	1,950,400	1,950,400	—	—	51,800	400,800	16.68	15.75
Natick,	5,499,600	5,085,000	4,491,900	4,408,600	90,000	90,000	66,000	638,400	6.63	9.63
New Bedford,	77,248,500	72,220,000	64,692,400	64,692,400	7,813,499	6,553,293	953,500	4,297,101	6.56	6.66
Newburyport,	13,026,600	11,296,850	9,773,200	9,773,200	—	—	380,000	1,363,900	10.89	10.37
Newton,	99,363,000	98,105,000	86,166,000	86,166,000	9,020,000	8,337,400	298,800	4,242,300	4.27	3.52
North Adams,	44,994,100	45,995,900	38,834,100	40,160,900	51,100	36,400	373,900	6,744,000	12.91	11.72
Northampton,	22,997,400	22,151,500	20,948,500	19,817,300	—	—	165,000	1,889,790	8.22	9.70
North Attleborough,	15,874,300	12,681,100	15,174,922	11,846,000	741,453	666,855	144,700	5,622,878	3.56	4.99
North Attleborough,	—	—	6,410,190	6,410,190	—	—	—	—	—	—
Otis Co (Ware),	5,405,823	5,574,360	3,392,000	3,378,300	3,848	4,080	75,800	288,303	4.41	3.78
People's (Stoneham),	38,960,540	34,136,100	3,692,600	3,692,600	—	—	27,000	875,140	9.50	11.40
Pittsfield,	20,395,000	18,788,000	16,437,500	16,437,500	—	—	225,000	2,076,000	8.74	11.06
Plymouth,	5,692,180	5,411,670	4,789,300	4,789,300	—	—	136,000	709,080	12.46	9.17

Borbury, . . . . .	222,711,550	211,753,050	2,414,922	2,393,880	508,050	4,542,322	1.97	2.36
Salem, . . . . .	49,738,000	46,981,500	215,000	281,700	792,700	5,070,900	9.08	11.54
South Boston, . . . . .	106,801,100	102,248,750	6,962,438	6,979,569	273,100	219,854	.19	1.34
Southbridge, . . . . .	1,941,750	1,771,602	26,000	100,000	58,000	426,480	18.53	-
Spencer, . . . . .	5,863,220	6,525,600	-	-	-	741,780	11.24	11.17
Springfield, . . . . .	145,969,500	126,781,100	306,000	329,500	928,300	8,086,200	5.21	6.21
Taunton, . . . . .	45,750,300	44,207,400	753,500	950,300	1,374,900	994,300	2.03	3.36
Waltham, . . . . .	28,382,500	26,060,100	900,000	876,000	592,100	4,402,800	12.85	10.41
Webster, . . . . .	2,312,900	2,123,200	-	-	55,000	561,100	19.16	15.08
Westfield, . . . . .	12,008,600	11,280,600	127,000	183,300	105,800	957,100	8.50	8.47
Woburn, . . . . .	10,846,000	11,447,400	-	-	222,300	1,249,900	10.15	10.36
Worcester, . . . . .	227,328,400	215,565,700	3,709,300	2,770,400	596,100	10,029,200	4.39	5.16

## Oil Gas.

Amherst, . . . . .	1-	709,855	-	-	5,000	1-	-	-
Gardner, . . . . .	1-	1,966,300	-	-	-	1-	-	-
Leominster, . . . . .	2,448,760	2,174,734	-	-	75,000	153,055	6.05	7.99
Lexington, . . . . .	681,170	506,480	-	-	15,000	124,000	16.92	23.12
Stoughton, . . . . .	1-	701,150	-	-	-	1-	-	-
Williamstown, . . . . .	1-	986,100	382,620	299,210	15,000	-	-	-

<sup>1</sup> Quantity unknown.<sup>2</sup> Including 1,134,880 feet bought.<sup>3</sup> Including 1,236,625 feet bought.<sup>4</sup> Gas bought.

*Table showing Amount of Gas sold to Other Companies.*

MADE BY—	Sold to—	Number of Feet.	Amount paid.
Bay State, . . . .	{ Boston, . . . . . Dorchester, . . . . . Roxbury, . . . . . South Boston, . . . . . People's (Stoneham), .	492,235,300 218,720,800 230,238,844 114,285,000 1,134,380	\$280,645 09 124,556 86 131,236 15 65,142 45 1,815 01
Town of Wakefield, .			

The following table shows the daily capacity of the several works, June 30, 1899, and the greatest and least day's output during the year ending with that date, for each of the companies:—

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Fect.	Fect.		Fect.	
Adams, . . . .	80,000	1 -	-	1 -	-
Amesbury, . . . .	100,000	54,000	Jan. 6,	8,000	July 30.
Amherst, . . . .	8,000	4,000	Dec. 2,	800	July 5.
Arlington, . . . .	75,000	47,000	Dec. 24,	12,500	July 11.
Athol, . . . .	75,000	22,310	Dec. 30,	4,000	July 3.
Attleboro, . . . .	100,000	73,000	Dec. 7,	28,000	July 11.
Bay State, . . . .	4,000,000	4,864,000	Oct. 29,	870,000	July 4.
Beverly, . . . .	50,000	68,500	Dec. 12,	15,400	July 3.
Boston, . . . .	6,000,000	5,051,000	Dec. 31,	813,000	July 3.
Brockton, . . . .	300,000	207,670	Nov. 9,	37,485	July 3.
Brookline, . . . .	4,000,000	2,919,000	Dec. 31,	818,000	July 3.
Cambridge, . . . .	1,000,000	1,120,000	Dec. 12,	210,000	July 3.
Charlestown, . . . .	800,000	607,000	Dec. 31,	211,000	April 30.
Chelsea, . . . .	250,000	166,500	Dec. 24,	53,500	Sept. 4.
Chicopee, . . . .	120,000	89,300	Nov. 12,	23,700	Oct. 16.
Citizens' (Quincy), . . . .	70,000	49,100	Dec. 24,	11,300	July 31.
Clinton, . . . .	90,000	59,900	Dec. 21,	13,500	July 18.
Cottage City, . . . .	60,000	31,000	Aug. 26,	2,100	Feb. 24.
Danvers, . . . .	30,000	14,200	Dec. 24,	4,400	May 1.
Dedham, . . . .	75,000	46,800	Nov. 10,	13,800	Aug. 21.
Dorchester, . . . .	300,000	871,000	Dec. 24,	317,000	July 3.
East Boston, . . . .	400,000	245,141	Dec. 24,	79,685	May 30.
Easthampton, . . . .	30,000	36,860	Dec. 16,	5,411	July 18.
Fall River, . . . .	1,000,000	721,100	Jan. 5,	169,300	July 3.
Fitchburg, . . . .	150,000	111,700	Dec. 23,	39,800	April 30.
Framingham, . . . .	250,000	33,000	Dec. 24,	11,500	June 3.
Gardner, . . . .	24,000	1 -	-	1 -	-
Gloucester, . . . .	180,000	134,000	Dec. 31,	31,800	July 3.
Greenfield, . . . .	60,000	19,100	Dec. 1,	6,100	June 19.
Haverhill, . . . .	600,000	475,000	Jan. 6,	152,000	July 6.
Holyoke, . . . .	500,000	342,161	Nov. 10,	91,672	July 17.

<sup>1</sup> No record.

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Ipswich, . . .	15,000	24,000	Dec. 12,	2,500	June 30.
Jamaica Plain, . .	500,000	416,001	Dec. 23,	176,465	July 3.
Lawrence, . . .	1,250,000	550,890	Dec. 12,	123,127	July 3.
Leominster, . . .	30,000	13,875	Dec. 24,	2,375	July 5.
Lexington, . . .	20,000	4,190	Jan. 1,	800	June 5.
Lowell, . . .	2,000,000	1,634,000	Dec. 12,	327,000	July 3.
Lynn, . . .	1,400,000	712,800	Dec. 31,	174,200	May 30.
Malden, . . .	600,000	363,200	Dec. 24,	107,300	Aug. 7.
Marblehead, . . .	40,000	1—	—	—	—
Marlborough, . . .	150,000	44,200	Dec. 22,	10,000	July 5.
Milford, . . .	80,000	58,490	Dec. 31,	13,160	July 3.
Nantucket, . . .	30,000	14,750	Aug. 19,	3,350	April 18.
Natick, . . .	35,000	26,400	Nov. 23,	5,500	Aug. 21.
New Bedford, . . .	600,000	334,900	Dec. 24,	117,500	April 23.
Newburyport, . . .	100,000	61,800	Dec. 21,	13,300	Aug. 7.
Newton, . . .	500,000	478,000	Jan. 1,	132,000	July 6.
North Adams, . . .	250,000	191,000	Dec. 13,	50,700	July 4.
Northampton, . . .	140,000	110,828	Dec. 11,	22,732	July 30.
North Attleborough, . .	110,000	77,800	Dec. 9,	10,100	July 4.
Norwood, . . .	1—	1—	1—	1—	1—
Otis Co. (Ware), . .	70,000	32,870	Jan. 7,	6,089	July 4.
People's (Stoneham), . .	250,000	15,500	Dec. 22,	3,000	July 12.
Pittsfield, . . .	240,000	87,000	Dec. 24,	25,000	June 11.
Plymouth, . . .	72,000	23,510	Jan. 5,	7,890	May 10.
Roxbury, . . .	1,548,000	975,000	Dec. 24,	328,000	July 3.
Salem, . . .	330,000	257,500	Dec. 24,	72,800	July 3.
South Boston, . . .	425,000	485,000	Dec. 31,	152,000	July 3.
Southbridge, . . .	80,000	1—	—	1—	—
Spencer, . . .	120,000	38,000	Jan. 15,	7,000	May 7.
Springfield, . . .	1,500,000	646,000	Jan. 24,	207,000	July 3.
Stoughton, . . .	10,000	1—	—	1—	—
Taunton, . . .	300,000	251,000	Dec. 21,	47,000	July 3.
Waltham, . . .	500,000	157,000	Dec. 12,	27,480	July 15.
Webster, . . .	25,000	15,000	Dec. 12,	2,800	July 15.
Westfield, . . .	80,000	62,800	Dec. 13,	15,900	July 4.
Williamstown, . . .	24,000	1—	—	1—	—
Woburn, . . .	80,000	62,000	Dec. 24,	21,000	July 4.
Worcester, . . .	2,000,000	1,091,000	Dec. 31,	268,000	July 3.

<sup>1</sup> No record.

The following tables show the total quantity of gas sold during the year ending June 30, 1899, the percentage of increase in sales over the previous year; the capital (including bonds) per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1899, and the average price the year previous:—

*Coal-gas Companies.*

COMPANY.	Total Sales of Gas.	Increase over 1897-98, Per Cent.	Capital per M sold, includ- ing Bonds.	Average Price received per M sold, 1898-99.	Average Price received per M sold, 1897-98.
	Feet.				
Adams, . . . . .	5,568,600	.35*	\$3 22.8	\$2 01	\$2 01
Amesbury, . . . . .	6,216,300	.32*	9 65.2	1 50	1 54
Arlington, . . . . .	8,894,300	4.65	8 99.5	2 00	2 00
Athol, . . . . .	3,749,500	14.86*	-	2 19	2 04
Attleboro, . . . . .	15,346,298	12.88	3 02.4	1 52	1 70
Bay State, . . . . .	1,056,825,144	.38*	2 12.9	98.9	99.4
Beverly, . . . . .	12,306,000	11.35	-	1 64	1 74
Boston, . . . . .	1,063,752,830	.28*	2 60.9	99.4	99.4
Brockton, . . . . .	37,524,200	13.72	10 83.3	1 52	1 53
Brookline, . . . . .	629,620,212	3.97*	-	97.4	97.3
Cambridge, . . . . .	238,486,567	10.86	2 93.5	1 08	1 14
Charlestown, . . . . .	123,896,137	4.36	-	1 14	1 21
Chelsea, . . . . .	32,128,800	5.26	-	1 52	1 52
Chicopee, . . . . .	13,014,000	14.56	10 87.3	1 37	1 42
Citizens' (Quincy), . . . . .	7,796,800	2.15*	9 17.0	1 88	1 88
Clinton, . . . . .	9,642,100	15.91	-	1 82	1 82
Cottage City, . . . . .	2,748,300	1.25*	-	1 37	1 34
Danvers, . . . . .	2,050,900	18.60*	9 75.2	2 26	2 30
Dedham, . . . . .	8,596,600	12.72	12 41.1	1 76	2 02
Dorchester, . . . . .	218,479,900	11.23	3 35.0	1 00	1 00
East Boston, . . . . .	48,936,681	.68	4 49.6	1 48	1 48
Easthampton, . . . . .	3,948,900	21.80	-	2 01	2 08
Fall River, . . . . .	133,475,838	8.96	3 69.1	1 18	1 18
Fitchburg, . . . . .	22,183,000	5.30	-	1 69	1 70
Framingham, . . . . .	7,338,700	20.78*	25 19.6	1 53	96
Gloucester, . . . . .	26,400,200	9.19	3 03.0	1 21	1 41
Greenfield, . . . . .	3,897,100	2.71	12 83.0	2 17	2 20
Haverhill, . . . . .	91,737,600	6.80	81.8	1 19	1 23
Holyoke, . . . . .	63,465,256	5.71	-	1 34	1 34
Ipswich, . . . . .	3,062,470	7.93	8 81.6	2 07	2 41
Jamaica Plain, . . . . .	82,291,413	7.40	3 07.4	1 26	1 38
Lawrence, . . . . .	112,306,200	13.93	-	1 17	1 28
Lowell, . . . . .	307,639,200	3.15	1 62.5	1 00	1 00
Lynn, . . . . .	159,002,300	10.08	-	1 00	1 00

\* Decrease.

1 1,420,700 feet sold to private consumers, balance to other companies.

2 From sales to general consumers only. 3 Non-illuminating gas for part of the year.

*Coal-gas Companies—Concluded.*

COMPANY.	Total Sales of Gas.	Increase over 1897-98, Per Cent.	Capital per M sold, includ- ing Bonds.	Average Price received per M sold, 1898-99.	Average Price received per M sold, 1897-98.
	Feet.				
Malden, . . . .	69,505,800	8.41	\$5 32.3	\$1 42	\$1 42
Marblehead, . . . .	1,700,000	10.53*	28 64.7	2 51	2 38
Marlborough, . . . .	8,314,000	6.40*	9 97.1	1 79	1 84
Milford, . . . .	10,441,700	7.81	6 92.4	1 82	1 83
Nantucket, . . . .	1,950,400	.24	18 45.8	2 04	2 05
Natick, . . . .	4,781,900	6.30	6 90.1	1 77	1 75
New Bedford, . . . .	71,815,899	8.15	-	1 30	1 31
Newburyport, . . . .	11,320,700	15.83	-	1 66	1 81
Newton, . . . .	95,186,600	1.45	-	1 40	1 41
North Adams, . . . .	38,385,200	4.52*	-	1 13	1 13
Northampton, . . . .	20,948,500	5.71	2 88.8	1 50	1 60
North Attleborough, . . . .	15,174,922	28.10	4 48.8	1 70	1 70
Norwood, . . . .	6,151,643	18.49	4 77.9	2 04	2 05
Otis Co. (Ware), . . . .	3,305,848	2.26*	-	2 00	2 00
People's (Stoneham), . . . .	3,549,400	2.02*	17 04.5	2 31	2 32
Pittsfield, . . . .	18,387,550	11.53	3 39.9	1 64	1 67
Plymouth, . . . .	4,847,200	1.21	8 25.2	1 92	1 91
Roxbury, . . . .	225,126,472	5.13	2 66.5	1 00	1 00
Salem, . . . .	49,954,000	5.81	6 00.6	1 31	1 33
South Boston, . . . .	113,763,536	4.15	3 86.8	1 00	1 00
Southbridge, . . . .	1,967,750	5.14	-	2 31	2 42
Spencer, . . . .	5,863,220	13.36*	-	1 77	1 69
Springfield, . . . .	146,275,500	15.08	3 41.8	1 26	1 26
Taunton, . . . .	46,503,800	2.98	1 72.0	1 28	1 32
Waltham, . . . .	29,282,500	8.71	-	1 52	1 54
Webster, . . . .	2,312,900	8.93	-	2 10	2 17
Westfield, . . . .	11,387,600	4.58	-	1 62	1 73
Woburn, . . . .	10,848,000	5.24*	4 15.7	1 50	1 49
Worcester, . . . .	231,037,700	5.82	2 59.7	1 10	1 15

*Oil-gas Companies.*

Amherst, . . . .	627,405	11.62*	-	\$5 42	\$5 34
Gardner, . . . .	1,961,900	.22*	\$22 63.6	4 57	4 51
Leominster, . . . .	2,299,420	5.73	21 74.6	3 37	3 38
Lexington, . . . .	591,000	16.69	-	2 45	4 84
Stoughton, . . . .	703,400	.03	-	4 91	4 92
Williamstown, . . . .	1,465,220	14.00	21 36.2	4 85	4 99

\* Decrease.

1 To June 1, 1899.



The following tables show the capital (including bonds), the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer and per meter light. Where capital is employed for both gas and electric light, the amount per mile of main is omitted.

*Coal-gas Companies.*

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Adams, . . .	\$2,747 99	851,179	136,971	44.3	19,206	2,227
Amesbury, . . .	8,615 74	892,634	43,079	26.7	32,002	3,207
Arlington, . . .	4,636 61	515,492	99,510	37.0	13,919	3,193
Athol, . . .	-	653,382	89,814	37.5	17,439	2,626
Attleboro, . . .	5,875 95	1,943,407	77,461	69.8	27,852	5,731
Bay State, . . .	143,663 60	67,431,828	-	1.6	56,828	2,475
Beverly, . . .	-	1,144,201	3,059	72.7	15,608	3,400
Boston, . . .	19,720 80	7,559,658	271,002	201.5	37,168	3,866
Brockton, . . .	12,814 04	1,182,870	137,163	55.9	21,152	4,070
Brookline, . . .	-	2,396,500	280,442	94.1	23,441	3,529
Cambridge, . . .	6,639 71	2,262,117	164,206	106.5	20,931	4,395
Charlestown, . . .	-	2,535,489	229,335	121.4	19,603	4,281
Chelsea, . . .	-	834,514	121,740	46.4	17,989	3,354
Chilcopee, . . .	9,067 90	833,990	252,017	49.0	16,995	2,598
Citizens' (Quincy), . . .	5,851 06	638,036	220,147	38.1	14,617	2,732
Clinton, . . .	-	1,514,737	292,305	62.1	24,410	3,880
Cottage City, . . .	-	1,200,131	284,716	101.3	9,083	2,308
Danvers, . . .	3,085 47	316,399	136,871	29.6	10,682	1,687
Dedham, . . .	5,448 43	438,983	126,870	39.6	11,093	2,115
Dorchester, . . .	6,480 56	1,930,035	-	83.4	19,948	4,064
East Boston, . . .	10,105 65	2,247,895	313,560	109.9	17,914	4,614
Easthampton, . . .	-	1,077,530	280,622	67.1	16,062	2,135
Fall River, . . .	7,758 08	2,101,981	49,214	98.4	20,824	2,745
Fitchburg, . . .	-	1,066,286	138,257	61.8	16,765	2,662
Framingham, . . .	24,941 51	989,891	37,350	54.0	18,346	2,164
Gloucester, . . .	4,949 27	1,633,271	65,640	70.0	22,497	4,748
Greenfield, . . .	8,656 89	674,732	64,944	57.1	11,809	2,489
Haverhill, . . .	1,866 06	2,282,501	187,113	112.7	19,934	4,202
Holyoke, . . .	-	1,988,858	263,064	85.6	23,176	3,433
Ipswich, . . .	7,471 69	847,475	5,535	42.6	19,081	2,676
Jamaica Plain, . . .	4,592 82	1,493,872	354,394	62.7	18,992	4,026
Lawrence, . . .	-	2,004,458	122,532	81.2	24,666	3,804
Lowell, . . .	4,385 18	2,698,105	198,206	104.0	25,391	4,162
Lynn, . . .	-	2,739,548	177,353	110.3	24,829	4,592
Malden, . . .	4,060 72	762,820	121,269	45.7	16,680	3,607
Marblehead, . . .	5,603 07	195,590	-	22.1	8,854	1,698

<sup>1</sup> Based on sales to private consumers.

*Coal-gas Companies—Concluded.*

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Marlborough, . . .	\$10,937 60	1,096,925	267,938	49.5	22,133	3,329
Milford, . . .	8,932 82	1,290,094	224,083	71.9	17,910	2,922
Nantucket, . . .	19,515 37	1,057,299	217,271	117.6	8,988	2,915
Natick, . . .	5,536 91	802,332	106,779	69.8	11,279	2,342
New Bedford, . . .	-	1,575,452	94,268	77.3	22,519	3,883
Newburyport, . . .	-	1,045,444	125,030	59.7	17,524	2,991
Newton, . . .	-	1,055,569	47,045	44.0	21,731	3,252
North Adams, . . .	-	2,646,159	395,974	86.0	30,717	4,951
Northampton, . . .	4,826 76	1,671,293	150,769	69.6	24,024	3,686
North Attleborough, . . .	8,318 07	1,853,538	68,752	49.5	37,469	6,099
Norwood, . . .	4,176 85	873,962	-	16.6	46,241	3,680
Otis Co. (Ware), . . .	-	643,737	46,404	50.0	12,803	1,591
People's (Stoneham), . . .	6,414 20	376,307	39,772	29.9	12,586	2,421
Pittsfield, . . .	5,833 49	1,716,217	166,459	85.1	20,162	4,140
Plymouth, . . .	10,126 58	1,227,139	179,514	74.2	16,543	3,148
Roxbury, . . .	7,324 22	2,748,121	55,448	127.7	21,281	4,330
Salem, . . .	8,094 76	1,347,956	136,826	85.7	15,556	3,230
South Boston, . . .	13,082 93	3,381,081	6,520	147.4	21,528	4,802
Southbridge, . . .	-	852,320	202,063	95.3	8,826	1,429
Spencer, . . .	-	370,522	56,806	35.8	10,363	2,328
Springfield, . . .	5,690 38	1,664,726	92,027	81.9	20,276	4,290
Taunton, . . .	2,878 22	1,673,100	35,773	66.1	24,861	3,460
Waltham, . . .	-	1,176,004	176,819	61.7	18,466	3,384
Webster, . . .	-	483,364	117,262	59.1	8,173	2,197
Westfield, . . .	-	1,035,236	87,009	57.0	17,959	3,930
Woburn, . . .	5,553 09	1,335,698	153,898	66.2	20,163	3,817
Worcester, . . .	6,953 91	2,677,631	123,191	97.0	27,160	5,671

*Oil-gas Companies.*

Amherst, . . .	-	122,929	-	23.6	4,297	846
Gardner, . . .	\$3,909 33	172,703	-	20.1	8,605	2,235
Leominster, . . .	6,761 42	310,947	20,702	35.2	8,844	1,850
Lexington, . . .	-	131,333	27,555	27.8	4,728	1,229
Stoughton, . . .	-	148,767	-	30.5	4,885	1,415
Williamstown, . . .	3,855 16	180,468	-	18.8	7,076	1,838

The following table shows the number of tons of coal carbonized in 1897-98 and 1898-99, the kind and quantities of enricher used by the various companies in making coal gas, and the percentage of cost of coal received from residuals:—

COMPANY.	Number of Tons of Coal carbon- ized, Year ending June 30, 1898.	Number of Tons of Coal carbon- ized, Year ending June 30, 1899.	ENRICHERS USED.	Cannel (Tons).	Naphtha (Gallons).	Oil (Gallons).	Percentage of Cost of Coal received from Residuals and Products.
Arlington,	.	.	Cannel, <sup>1</sup>	1½	-	-	25.86
Attleboro,	1,205	1,597	-	-	-	-	48.41
Beverly,	1,881	1,555	Gas oil and naphtha,	-	52	6,628	54.25
Brockton,	1,231	3,348	Gas oil,	-	-	31,984	53.63
Cambridge,	21,683	19,864	Gas oil,	-	-	128,570	61.26
Charlestown,	8,101	7,693	Naphtha,	-	4	-	87.69
Chelsea,	3,382	3,289	Gas oil,	-	-	16,455	66.18
Citizens' (Quincy),	1,144	1,134	-	-	-	-	44.23
Clinton,	1,278	938	Cannel and gas oil,	2	-	3,976	17.60
Danvers,	288	350	-	-	-	-	15.01
Dedham,	1,190	1,081	Cannel and gas oil,	25½	-	2,069	22.76
East Boston,	5,326	5,229	Gas oil,	-	-	33,199	66.01
Easthampton,	431	305	Cannel,	71	-	-	22.29
Fitchburg,	2,173	2,180	Cannel and gas oil,	11	-	10,280	53.16
Gloucester,	2,493	2,111	Gas oil,	-	-	17,866	64.83
Greenfield,	390	367	Cannel,	12½	-	-	26.61
Holyoke,	4,938	4,713	Gas oil,	-	-	10,706	44.13
Jamaica Plain,	8,959	7,955	Naphtha,	-	42,119	-	64.12

Lawrence,	7,269	6,592	Cannel and gas oil,	12½	2,520	63.43
Lowell,	13,798	15,608	Naphtha,	4	-	58.03
Lynn,	9,496	9,098	Naphtha,	4	-	57.76
Malden,	4,987	4,337	Naphtha,	4	-	48.85
Marblehead,	350	405	Naphtha,	103	1,690	6.44
Marlborough,	1,020	1,015	Naphtha and gas oil,	-	-	30.86
Milford,	1,278	1,169	-	-	-	36.52
Nantucket,	305	263	-	-	-	8.10
Natick,	541	565	-	-	-	43.30
New Bedford,	4,838	4,660	Naphtha,	4	-	68.79
Newburyport,	1,843	1,139	Gas oil,	-	2,946	46.90
Newton,	9,510	8,487	Cannel and oil,	64	38,140	58.48
North Adams,	4,147	4,339	Cannel,	10	-	57.00
Northampton,	1,853	1,731	Cannel,	224	-	49.58
North Attleborough,	1,484	1,155	Cannel,	17	-	47.71
Norwood,	878	701	-	-	-	-
Otis Co. (Ware),	541	506	Cannel and screenings,	14	-	33.64
Plymouth,	573	510	Gas oil,	-	3,000	38.60
Salem,	4,896	4,735	Gas oil,	-	25,935	66.12
Springfield,	11,410	9,848	Gas oil,	-	50,867	41.34
Taunton,	4,348	4,210	Cannel,	249	-	31.08
Waltham,	3,035	2,949	Cannel and naphtha,	45½	-	59.96
Webster,	353	271	Gas oil,	-	900	27.38
Westfield,	1,080	1,048	Cannel and gas oil,	57	5,227	58.29
Woburn,	1,200	1,290	Shale,	40	-	52.98
Worcester,	9,314	9,213	Gas oil,	-	42,741	40.84

<sup>1</sup> Also 22½ tons shale. <sup>2</sup> No enrichers used. <sup>3</sup> Used only in water gas apparatus and included in quantities given on page 120.

<sup>4</sup> In addition to oil used in water-gas apparatus. <sup>5</sup> Quantity of screenings not given. <sup>6</sup> For 11 months only.

The following tables show the materials and quantity of each used in the manufacture of water and oil gas, also the process used and the quantity of water and oil gas made:—

*Water Gas.*

COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Materials used for making Steam.	Quantity used.	Enricher used.	Quantity used.	Water Gas made.
Adams, .	Lowe Improved, .	Anthracite, .	190.0 tons,	Bituminous, .	88.0 tons,	Gas oil, .	gallons	Feet.
Annesbury, .	Lowe-Granger, .	Anthracite, .	275.0 "	—	—	Naphtha, .	37,461	6,250,900
Athol, .	Lowe-Granger, .	Lackawanna, .	206.0 "	Anthracite, .	1,030.4 tons,	Naphtha, .	36,874	6,516,300
				Bituminous, .	1,920.3 "		19,570	4,476,210
				Cinders, .	1,491.4 "			
				Shavings, .	273.2 "			
				Wood, .	3.7 "			
				Carbon, .	20.9 "			
				Anthracite, .	4,665.4 "			
				Coke, .	723.5 "			
				Bituminous, .	4,038.0 "			
				Breeze, .	255.7 "			
				Coal, .	937.0 "			
				Coke, .	135.0 "			
				Bituminous, .	84.1 "			
				Bituminous, .	29.5 "			
				Bituminous, .	668.0 "			
				Screenings, .	258.7 "			
				Bituminous, .	22.2 "			
				Anthracite, .	84.6 "			
				Bituminous, .	735.5 "			
				Coke, .	4,685.0 bushels, .			
				Bituminous, .	29.0 tons,			
				Screenings, .	18.0 "			
Bay State, .	Lowe, .	Anthracite, .	16,130.3 "			Gas oil, .	2,723,307	1,050,186,000
						Gas oil, .	2,076,715	
Boston, .	Wilkinson, .	Anthracite, .	7,578.5 "			Naphtha, .	2,571,488	612,828,000
Brookline, .	Jermanowski, .	Anthracite, .	7,106.9 "			Naphtha, .	3,012,759	703,572,000
Charlestown, .	Granger, .	Lackawanna, .	998.0 "			Naphtha, .	281,394	49,311,000
Chicopee, .	Improved Lowe, .	Anthracite, .	385.0 "			Naphtha, .	83,238	17,076,800
Cottage City, .	Loomis, .	Anthracite, .	83.3 "			Lima oil, .	350	3,400,300
Fall River, .	Lowe, .	Anthracite, .	2,318.5 "			Naphtha, .	586,744	137,098,734
Frammingham, .	Loomis, .	Bituminous, .	222.0 "			Naphtha, .	62,280	8,017,000
Haverhill, .	Wilkinson, .	Anthracite, .	1,313.3 "			Naphtha, .	457,320	98,866,000
Holyoke, .	Improved Lowe, .	Coke, .	14,625.0 bushels			Gas oil, .	76,712	16,069,200
Ipswich, .	Kendall, .	Naphtha, .	36,838.0 gallons,			—	—	3,096,470



*Oil Gas.*

COMPANY.	Materials used.	Quantity used (Gallons).	Fuel used.	Quantity used.
Amherst, . . . .	Naphtha, .	11,480	{ Coke, . . .	30 tons.
Gardner, . . . .	Naphtha, .	65,061	{ Wood, . . .	17 cords.
Leominster, . . . .	Gas oil, .	25,459	{ Crude oil, .	4,990 gals.
Lexington, . . . .	Naphtha, .	7,349	{ Cumberland, .	138.3 tons.
Stoughton, . . . .	Naphtha, .	13,611	{ Anthracite, .	50 tons.
Williamstown, . . . .	Naphtha, .	24,662	{ Anthracite, .	50 tons.
			{ Wood, . . .	25½ cords.

## STREET MAINS.

The returns of all the companies give their street mains in detail. During the year fifty-five companies laid about one hundred and three miles of mains, varying in the several cases from fifty feet to about ten miles.

The following table shows the lengths and sizes of the mains as returned by the companies :—

COMPANY.	DIAMETER IN INCHES.																Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year (Feet).
	1	1½	2	2½	3	4	6	8	10	12	14	16	20	24	30	36				
Adams, . . . . .	4,780	-	1,560	4,825	-	8,950	3,195	9,940	-	-	-	-	-	-	-	-	33,240	6	1,560	1,080
Amesbury, . . . . .	4,600	-	300	4,800	-	14,150	14,519	3,000	-	200	-	-	-	-	-	-	36,769	6	5,069	-
Amherst, . . . . .	223	1,885	3,652	11,252	-	9,986	-	-	-	100	-	-	-	-	-	-	26,998	6	698	50
Arlington, . . . . .	2,065	198	5,787	4,757	-	55,393	1,455	16,023	2,040	382	-	-	-	-	-	-	91,100	17	1,540	1,388
Attol, . . . . .	1,200	400	300	3,700	-	13,900	2,160	8,000	600	-	-	-	-	-	-	-	30,250	5	3,850	-
Attleboro, . . . . .	260	1,496	1,258	1,514	200	17,444	7,280	11,539	713	-	-	-	-	-	-	-	41,604	7	4,734	2,125
Bay State, . . . . .	-	-	-	-	-	-	13,273	26,549	-	6,553	7,550	-	-	3,132	10,297	15,297	82,751	15	3,551	-
Beverly, . . . . .	-	-	12,527	-	-	15,940	21,666	2,412	4,342	-	-	-	-	-	-	-	66,787	10	3,987	4,716
Boston, . . . . .	-	-	8,160	4,937	-	145,860	125,059	288,153	23,111	22,600	69,429	-	-	1,405	4,683	43,481	1,742,972	140	8,987	5,893
Brockton, . . . . .	18,242	9,031	2,246	6,864	-	69,360	38,986	16,294	2,400	100	3,975	-	-	-	-	-	167,498	31	8,618	7,984
Brookline, . . . . .	10,020	13,022	27,028	35,500	131	123,246	448,348	421,971	156,503	10,381	63,561	924	19,602	19,506	25,885	3,078	1,357,138	202	3,525	29,149
Cambridge, . . . . .	-	2,259	1,729	4,059	-	300,342	72,233	80,071	26,844	1,217	36,408	-	10,172	3,496	8,821	-	555,651	105	2,251	26,999
Charlestown, . . . . .	-	-	12,434	-	-	139,086	56,222	25,166	10,900	7,315	6,531	301	-	-	-	-	238,004	48	4,564	1,874
Chelsea, . . . . .	597	168	400	7,496	-	65,057	51,458	32,984	42,242	1,000	1,855	-	-	-	-	-	203,237	38	2,647	931
Chicopee, . . . . .	1,050	2,686	4,575	12,978	176	26,102	13,499	7,949	3,376	6,662	3,440	-	-	-	-	-	82,392	16	3,192	4,743
Citizens' . . . . .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(Quincy), . . . . .	1,690	4,233	2,388	12,358	23,175	15,600	6,075	580	-	-	420	400	-	-	-	-	64,519	12	1,159	942
Clinton, . . . . .	2,140	1,580	160	5,860	-	13,500	7,380	2,002	975	-	-	-	-	-	-	-	33,610	6	1,930	2,960
Cottage City, . . . . .	-	-	-	-	-	2,532	6,854	2,002	-	-	-	-	-	-	-	-	12,093	2	1,533	-
Danvers, . . . . .	1,616	695	970	8,801	12,939	5,570	3,633	-	-	-	-	-	-	-	-	-	34,224	6	2,544	2,007
Deham, . . . . .	125	117	3,741	10,450	38,937	82,198	18,681	-	-	-	-	-	-	-	-	-	103,399	19	5,079	13,950
Dorchester, . . . . .	-	2,296	4,588	3,523	603	145,213	247,086	135,416	8,049	17,294	24,585	-	115	5,620	-	-	597,698	113	1,063	56,367
East Boston, . . . . .	-	-	-	2,043	-	44,331	43,927	4,590	-	960	4,900	-	-	-	-	-	114,937	21	4,057	1,451
Easthampton, . . . . .	700	-	-	8,490	-	2,500	7,160	4,500	-	-	-	-	-	-	-	-	19,350	3	3,510	-

1 Includes 26,094 feet eighteen-inch main.



COMPANY.	DIAMETER IN INCHES.																Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year (Feet).
	1	1½	2	2½	3	4	6	8	10	12	14	16	20	24	30	36				
	1	1½	2	2½	3	4	6	8	10	12	14	16	20	24	30	36				
Fall River, . . . . .	1,571	26,379	5,350	12,853	35,599	104,392	95,487	45,558	2,106	4,107	-	2,409	-	-	-	-	63	2,619	44,052	
Fitchburg, . . . . .	-	-	3,000	-	51,815	34,530	5,400	12,400	2,000	-	-	-	-	-	-	-	20	3,845	6,549	
Framingham, . . . . .	-	56	935	2,420	538	19,906	10,922	2,548	1,920	-	-	-	-	-	-	-	7	2,184	627	
Gardner, . . . . .	800	-	26,211	-	15,631	8,810	8,390	-	181	-	-	-	-	-	-	-	11	1,933	-	
Gloucester, . . . . .	-	623	1,741	2,391	18,797	24,536	28,942	4,472	420	2,620	-	-	-	-	-	-	16	867	8,890	
Greenfield, . . . . .	-	-	2,006	6,230	-	16,781	2,640	200	-	-	-	-	-	-	-	-	6	4,096	-	
Haverhill, . . . . .	-	-	-	-	86,226	45,270	47,448	-	18,328	1,894	-	3,247	1,902	-	-	-	40	1,012	16,221	
Holyoke, . . . . .	3,127	6,776	2,824	7,896	1,968	68,444	32,033	5,964	-	10,475	-	-	-	-	-	-	31	4,807	-	
Ipswich, . . . . .	660	-	1,857	11,669	500	2,466	-	1,925	-	-	-	-	-	-	-	-	3	3,240	405	
Jamaica Plain, . . . . .	-	225	835	8,878	-	73,212	137,644	41,002	21,805	1,100	6,663	-	-	-	-	-	55	454	6,596	
Lawrence, . . . . .	-	-	-	1,782	392	146,004	82,288	34,354	8,112	11,760	9,103	1,562	432	-	-	-	56	149	22,526	
Leominster, . . . . .	-	-	-	2,965	1,320	26,840	6,280	2,640	-	-	-	-	-	-	-	-	7	2,085	125	
Lexington, . . . . .	1,065	1,418	3,745	12,210	1,114	2,100	1,300	780	-	-	-	-	-	-	-	-	4	2,612	830	
Lowell, . . . . .	2,066	-	726	237,078	2,754	78,640	119,954	109,430	12,899	18,155	7,685	1,000	848	1,575	8,471	-	114	108	23,239	
Lynn, . . . . .	-	-	1,843	5,068	818	26,871	114,569	129,338	8,290	8,762	3,960	6,125	825	-	-	-	58	209	20,048	
Malden, . . . . .	2,551	370	2,901	1,489	-	169,898	197,842	72,513	7,077	10,564	15,948	144	-	-	-	-	91	615	20,765	
Marblehead, . . . . .	1,423	2,218	2,322	9,937	-	11,387	2,390	16,215	-	250	-	-	-	-	-	-	8	3,652	2,250	
Marlborough, . . . . .	4,208	1,764	2,748	-	6,637	16,472	6,990	8,100	-	-	-	-	-	-	-	-	7	3,099	2,643	
Mass. Pipe Line, . . . . .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	1,491	49,011	
Milford, . . . . .	1,200	200	1,575	4,800	-	9,460	9,800	13,000	3,200	-	-	-	-	1,439	3,739	36,043	8	495	-	
Nantucket, . . . . .	-	-	1,320	5,230	-	2,640	-	500	-	-	-	-	-	-	-	-	1	4,400	-	
Natick, . . . . .	960	603	1,365	1,645	-	3,467	2,400	-	-	-	-	-	-	-	-	-	5	3,470	8,445	
New Bedford, . . . . .	1,969	3,562	1,073	4,233	-	21,080	63,056	24,080	6,897	-	11,405	-	440	-	-	-	46	5,070	16,437	
Newburyport, . . . . .	609	334	6,908	6,958	-	24,988	6,280	7,220	1,320	3,960	-	-	-	-	-	-	10	3,085	1,892	
Newton, . . . . .	-	-	-	18,755	-	167,780	211,000	82,336	16,904	40,652	3,760	-	-	-	-	-	90	4,376	20,962	
North Adams, . . . . .	1,823	1,275	2,629	5,696	-	20,228	18,616	1,025	1,959	-	764	-	-	-	-	-	14	7,682	7,214	
Northampton, . . . . .	1,972	1,063	5,401	-	26,250	24,040	3,196	1,420	60	-	-	-	-	-	-	-	12	2,821	1,866	
North Attleborough, . . . . .	234	37	271	7,357	-	2,406	24,264	6,108	2,500	-	-	-	-	-	-	-	8	987	536	
Norwood, . . . . .	257	510	-	-	-	22,503	8,939	-	4,956	-	-	-	-	-	-	-	7	205	-	







COMPANY.	NUMBER AND SIZE OF METERS.																			Total Number in Use June 30, 1899.	Increase during the Year.
	2	3	5	10	20	30	35	40	45	50	60	80	100	125	150	190	250	300	400		
	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	
People's (Stoneham), . . .	38	170	42	17	5	6	-	-	-	2	2	3	-	-	-	-	-	-	-	-	
Pittsfield, . . .	-	714	120	48	11	8	-	-	6	1	1	-	-	-	-	-	-	-	-	-	
Plymouth, . . .	60	180	13	7	7	-	-	4	-	3	-	-	-	-	2	-	-	1	-	-	
Roxbury, . . .	2	6,208	3,186	832	120	43	-	-	1	35	-	13	11	-	5	-	-	-	-	-	
Salem, . . .	-	2,136	824	117	50	22	-	-	-	12	8	7	5	-	-	1	-	-	-	-	
South Boston, . . .	9	4,201	508	109	46	35	-	-	-	35	2	-	11	-	1	3	-	-	-	-	
Southbridge, . . .	23	110	57	13	6	-	1	2	1	-	1	1	1	-	-	-	-	-	-	-	
Spencer, . . .	-	401	43	9	5	2	-	-	-	1	6	-	-	-	-	-	-	-	-	-	
Springfield, . . .	1	5,985	826	175	100	2	-	-	64	-	2	1	38	-	8	-	-	1	-	-	
Stoughton, . . .	-	138	2	1	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Taunton, . . .	13	1,235	328	126	44	38	-	-	2	19	4	8	10	-	3	6	-	-	-	-	
Waltham, . . .	67	1,246	105	47	23	8	-	-	-	6	3	-	8	-	-	-	-	5	-	-	
Webster, . . .	10	246	15	8	1	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Westfield, . . .	3	593	64	16	8	4	-	-	2	2	3	2	-	-	-	-	-	-	-	-	
Williamstown, . . .	-	143	6	1	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Woburn, . . .	45	385	69	30	11	6	-	-	-	7	3	1	-	-	-	-	-	-	-	-	
Worcester, . . .	242	7,064	562	271	137	38	-	-	4	72	3	11	26	-	4	-	4	2	-	-	

On June 1.

\* Decrease.

## GAS STOVES.

The companies reporting gas stoves in use on June 30, 1899, are as follows:—

Adams, . . . . .	32	Lynn, . . . . .	2,200
Amesbury, . . . . .	23	Malden, . . . . .	400
Amherst, . . . . .	5	Marlborough, . . . . .	128
Athol, . . . . .	50	Milford, . . . . .	56
Attleboro, . . . . .	100	Nantucket, . . . . .	48
Beverly, . . . . .	250	Natick, . . . . .	196
Boston, . . . . .	13,995	New Bedford, . . . . .	2,315
Brockton, . . . . .	425	Newburyport, . . . . .	164
Brookline, . . . . .	13,436	Newton, . . . . .	556
Chelsea, . . . . .	350	North Adams, . . . . .	420
Chicopee, . . . . .	335	Northampton, . . . . .	711
Citizens' (Quincy), . . . . .	114	North Attleborough, . . . . .	178
Clinton, . . . . .	59	Norwood, . . . . .	9
Cottage City, . . . . .	127	Otis Company (Ware), . . . . .	172
Danvers, . . . . .	82	People's (Stoneham), . . . . .	61
Dedham, . . . . .	560	Plymouth, . . . . .	159
Dorchester, . . . . .	7,291	Roxbury, . . . . .	8,823
East Boston, . . . . .	475	Salem, . . . . .	1,750
Easthampton, . . . . .	40	South Boston, . . . . .	3,615
Fall River, . . . . .	5,333	Southbridge, . . . . .	6
Fitchburg, . . . . .	472	Spencer, . . . . .	210
Framingham, . . . . .	621	Springfield, . . . . .	4,794
Gardner, . . . . .	105	Stoughton, . . . . .	5
Gloucester, . . . . .	510	Taunton, . . . . .	744
Greenfield, . . . . .	110	Waltham, . . . . .	474
Haverhill, . . . . .	722	Webster, . . . . .	100
Holyoke, . . . . .	1,000	Westfield, . . . . .	200
Ipswich, . . . . .	11	Williamstown, . . . . .	34
Lawrence, . . . . .	3,710	Woburn, . . . . .	100
Lexington, . . . . .	7	Worcester, . . . . .	4,578
Lowell, . . . . .	4,646		

The following table shows the number of street lamps supplied June 30, 1899, the net increase or decrease during the year, the average price per thousand feet received from gas used in such lamps, and the cost per thousand feet of the care of the lamps where this is done by the companies : —

## PUBLIC LAMPS.

COMPANY.	Number Lamps supplied.	Increase.	Decrease.	Average Price received per M. including Expenses.	Expense of Lighting and Care of Lamps per M.
Amesbury, . . . . .	22	-	-	\$2 00	\$0 28
Beverly, . . . . .	7	-	1	1 64	-
Boston, . . . . .	650	-	17	90	-
Brookline, . . . . .	3,351	18	-	78.4	-
Cambridge, . . . . .	325	61	-	1 06	-
Charlestown, . . . . .	494	-	13	1 14	-
Chicopee, . . . . .	4	-	-	1 50	-
Citizens' (Quincy), . . . . .	67	1	-	1 38	18
Cottage City, . . . . .	42	8	-	1 00	08
Dorchester, . . . . .	2,005	116	-	1 00	-
East Boston, . . . . .	386	-	16	1 35	-
Fall River, . . . . .	110	30	-	1 49	-
Fitchburg, . . . . .	20	-	-	67.5	-
Gloucester, . . . . .	100	-	-	1 00	-
Haverhill, . . . . .	202	26	-	1 23	-
Holyoke, . . . . .	22	-	-	1 30	-
Ipswich, . . . . .	26	3	-	2 00	-
Jamaica Plain, . . . . .	1,135	117	-	1 25	-
Lawrence, . . . . .	8	1	-	1 20	-
Lowell, . . . . .	905	-	12	1 00	-
Marlborough, . . . . .	1	-	-	1 20	-
Natick, . . . . .	5	-	-	1 27	-
New Bedford, . . . . .	583	55	-	1 60	40
Newton, . . . . .	980	26	-	1 72	78
North Adams, . . . . .	2	-	-	94	-
Norwood, . . . . .	118	11	-	2 35	1 83
Otis Co. (Ware), . . . . .	1	-	-	2 00	-
Roxbury, . . . . .	157	-	-	1 00	-
Salem, . . . . .	13	-	-	1 30	25
South Boston, . . . . .	452	-	10	1 00	-
Southbridge, . . . . .	1	-	-	1 15	-
Springfield, . . . . .	21	-	1	1 25	-
Taunton, . . . . .	78	-	4	1 31	-
Waltham, . . . . .	128	-	-	2 23	1 02
Williamstown (oil gas), . . . . .	108	5	-	4 00	-
Worcester, . . . . .	347	85	-	1 11	-

## PURITY OF GAS.

The law provides that when the gas of any company is found on three consecutive inspections to give less light than sixteen standard English candles, or to contain more than twenty grains of sulphur or ten grains of ammonia per hundred cubic feet of gas, or any sulphuretted hydrogen,

a fine of one hundred dollars shall be paid by such company to the city or town supplied by it.

The following tables exhibit the instances during the year 1899 in which the candle-power has been found below and the impurities above the amount named in the statute, as reported to this Board by the State Inspector of Gas:—

	COMPANY.	Candle-power.	Date when found.	Total Number of Inspections during the Year.
Deficient candle-power.	Attleborough, . . . . .	14.8	Dec. 29,	4
	Brockton, . . . . .	14.8	Feb. 11,	7
	Brockton, . . . . .	14.0	July 8,	-
	Brockton, . . . . .	13.9	Sept. 14,	-
	Clinton, . . . . .	11.4	Nov. 3,	3
	Fitchburg, . . . . .	14.5	Dec. 8,	5
	Jamaica Plain, . . . . .	13.4	Oct. 10,	14

Kind of Impurity.	COMPANY.	Grains per 100 Cubic Feet.	Date when found.	Total Number of Inspections during the Year.
Ammonia.	Greenfield, . . . . .	13.9	Jan. 26,	2
	Holyoke, . . . . .	13.3	Feb. 21,	12
	Holyoke, . . . . .	16.7	March 15,	-
	Holyoke, . . . . .	22.2	Oct. 26,	-
	Jamaica Plain, . . . . .	10.8	May 12,	14
	Jamaica Plain, . . . . .	10.8	June 13,	-
	Nantucket, . . . . .	28.6	Sept. 9,	2
	North Adams, . . . . .	11.0	July 13,	8
	Northampton, . . . . .	33.3	March 15,	5
	Plymouth, . . . . .	29.4	March 31,	2
	Taunton, . . . . .	11.6	March 8,	9
	Taunton, . . . . .	15.5	May 10,	-
	Taunton, . . . . .	14.2	Oct. 11,	-
	Taunton, . . . . .	66.7	Nov. 4,	-
	Taunton, . . . . .	62.3	Dec. 15,	-
	Waltham, . . . . .	10.4	Nov. 14,	6

Sulphur.	Brockton, . . . . .	23.8	July 8,	7
	Brockton, . . . . .	26.2	Sept. 14,	-
	Brockton, . . . . .	21.3	Nov. 3,	-
	Cambridge, . . . . .	23.3	April 25,	37
	Cambridge, . . . . .	27.5	June 21,	-
	Cambridge, . . . . .	22.4	Nov. 4,	-
	Cambridge, . . . . .	21.2	Dec. 20,	-
	Charlestown, . . . . .	21.3	June 13,	21
	Chelsea, . . . . .	31.9	Dec. 22,	7
	Clinton, . . . . .	26.5	Nov. 3,	3
	Gloucester, . . . . .	20.9	June 14,	6
	Holyoke, . . . . .	22.7	Oct. 7,	12
	Jamaica Plain, . . . . .	23.9	June 13,	14
	Jamaica Plain, . . . . .	24.6	Aug. 12,	-
	Newton, . . . . .	20.1	Dec. 7,	17
	Northampton, . . . . .	24.6	June 29,	5
	Salem, . . . . .	24.3	Sept. 19,	9



Kind of Impurity.	COMPANY.	Amount of Impurity.	Date when found.	Total Number of Inspections during the Year.
Sulphuretted by hydrogen.	Adams, . . . . .	Trace,	Dec. 6,	3
	Amesbury, . . . . .	"	March 29,	3
	Amesbury, . . . . .	"	Oct. 6,	-
	Amesbury, . . . . .	"	Dec. 15,	-
	Arlington, . . . . .	"	Nov. 17,	3
	Athol, . . . . .	"	April 7,	2
	Athol, . . . . .	"	Dec. 6,	-
	Charlestown, . . . . .	"	Oct. 19,	21
	Charlestown, . . . . .	"	Nov. 3,	-
	Clinton, . . . . .	"	Nov. 3,	3
	Fall River, . . . . .	"	Jan. 10,	22
	Holyoke, . . . . .	"	Oct. 7,	12
	Holyoke, . . . . .	"	Nov. 15,	-
	Jamaica Plain, . . . . .	"	Nov. 21,	14
	Lexington, . . . . .	"	Nov. 17,	2
	Lowell, . . . . .	"	Dec. 2,	51
	Nantucket, . . . . .	"	June 24,	2
	North Adams, . . . . .	"	Oct. 25,	8
	People's (Stoneham), . . . . .	"	Nov. 18,	2
	Pittsfield, . . . . .	"	Jan. 27,	4
	Pittsfield, . . . . .	"	Sept. 27,	-
	Plymouth, . . . . .	"	March 31,	2
	Spencer, . . . . .	"	Sept. 29,	3
	Stoughton, . . . . .	"	Nov. 29,	2

A study of the inspections of the coal-gas companies made during the five years from 1895 to 1899, inclusive, shows the following facts :—

	1895.	1896.	1897.	1898.	1899.
Number of inspections made, . . . . .	544	583	639	644	681
Number of companies subject to inspection, . . . . .	69	68	66	67	67
Number of companies showing deficiency in candle-power, . . . . .	3	3	5	3	5
Highest candle-power, not including oil-gas companies, . . . . .	29.6	28.2	31.2	28.1	28.8
Lowest candle-power, not including oil-gas companies, . . . . .	14.4	14.6	14.2	13.4	11.4
Average candle-power, not including oil-gas companies, . . . . .	19.34	19.00	19.47	20.17	20.0
Number of companies showing sulphuretted hydrogen, . . . . .	6	8	8	13	16
Number of companies showing excess of sulphur, . . . . .	2	-	3	5	11
Number of companies showing excess of ammonia, . . . . .	9	9	6	6	9
Largest amount of sulphur, . . . . .	21.8	19.0	26.4	45.1	31.9
Smallest amount of sulphur, . . . . .	1.7	2.8	1.7	1.5	1.7
Average amount of sulphur, . . . . .	9.27	8.82	9.66	9.65	10.5
Largest amount of ammonia, . . . . .	41.7	27.0	27.5	86.3	66.7
Smallest amount of ammonia, . . . . .	1.-	1.-	1.-	1.-	1.-
Average amount of ammonia, . . . . .	2.58	2.24	2.37	2.15	2.54

The inspections of the oil-gas companies showed :—

	1895.	1896.	1897.	1898.	1899.
Highest candle-power, . . . . .	44.6	54.7	53.5	58.4	60.0
Lowest candle-power, . . . . .	27.8	20.4	21.0	24.7	22.9
Average candle-power, . . . . .	33.91	35.39	35.75	40.11	43.22
Number showing sulphuretted hydrogen, . . . . .	5	4	3	3	2

## ELECTRIC LIGHT.

The following table gives the names of the companies actively engaged in the supply of electric light on June 30, 1899, and the amount of capital stock, together with the localities supplied and the population of the same according to the census of 1895:—

CORPORATE NAME.	Localities supplied.	Capital.	Population.
Abington and Rockland Electric Light and Power Co.,	Abington, Rockland, . .	\$75,000	9,730
Adams Electric Light and Power Co.,	Adams, . . . . .	8,500	7,837
Amesbury Electric Light, Heat and Power Co.,	Amesbury, . . . . .	50,800	9,986
Amherst Gas Co.,	Amherst, . . . . .	-	-
Andover Electric Co.,	Andover, . . . . .	30,000	6,145
Athol Gas and Electric Co.,	Athol, . . . . .	-	-
Attleborough Steam and Electric Co.,	Attleborough, . . . . .	35,000	8,288
Ayer Light and Power Co.,	Ayer, . . . . .	6,200	2,101
Beverly Gas and Electric Co.,	Beverly, . . . . .	-	-
Blackstone Electric Light Co.,	Blackstone, . . . . .	10,000	6,030
Block Plant Electric Light Co.,	Boston (in part), . .	9,500	-
Blue Hill Electric Co.,	Canton, . . . . .	30,000	4,686
Boston Electric Light Co.,	Boston, . . . . .	2,500,000	441,615
Bridgewater Electric Co.,	Bridgewater, . . . . .	15,000	4,686
Brookline Gas Light Co.,	Brookline, Boston (Brighton district), . . . .	-	31,165
Cambridge Electric Light Co.,	Cambridge, . . . . .	250,000	81,643
Central Massachusetts Electric Co.,	Palmer, Monson, Warren, .	150,000	15,084
Charlestown Gas and Electric Co.,	Charlestown, . . . . .	-	-
Chelsea Gas Light Co.,	Chelsea, . . . . .	-	-
Clinton Gas Light Co.,	Clinton, . . . . .	-	-
Cohasset Electric Co.,	Cohasset, Scituate, . .	30,000	4,720
Cottage City Gas and Electric Light Co.,	Cottage City, . . . . .	-	-
Dedham Electric Co.,	Dedham, . . . . .	60,000	7,211
Easthampton Gas Co.,	Easthampton, . . . . .	-	-
Edison Electric Illuminating Co. of Boston	Boston, . . . . .	3,744,000	228,292
Edison Electric Illuminating Co. of Brockton	Brockton, . . . . .	100,000	33,165
Fall River Electric Light Co.,	Fall River, . . . . .	350,000	89,208
Fitchburg Gas and Electric Co.,	Fitchburg, . . . . .	-	-
Framingham Electric Co.,	Framingham, Ashland, .	80,000	11,602
Franklin Electric Light Co.,	Turner's Falls, . . . .	10,000	4,202
Gardner Electric Light Co.,	Gardner, . . . . .	20,000	9,182
Gloucester Electric Co.,	Gloucester, Rockport, .	50,000	33,500
Grafton Electric Co.,	Grafton, Sutton, . . . .	10,000	6,521
Great Barrington Electric Light Co.,	Great Barrington, . . .	28,800	4,794
Greenfield Electric Light and Power Co.,	Greenfield, . . . . .	30,000	6,220
Haverhill Electric Co.,	Haverhill, . . . . .	127,500	34,945
Hyde Park Electric Light Co.,	Hyde Park, . . . . .	100,000	11,826
Lawrence Gas Co.,	Lawrence, North Andover, Methuen, . . . . .	-	61,423
Lee Electric Co.,	Lee, . . . . .	20,000	4,066
Lenox Electric Light Co.,	Lenox, . . . . .	20,000	2,872
Leominster Electric Light and Power Co.,	Leominster, . . . . .	50,000	9,211
Lexington Gas Light Co.,	Lexington, . . . . .	-	-
Lowell Electric Light Corporation,	Lowell, Tewksbury, North Chelmsford, . . . . .	300,000	88,858
Lynn Gas and Electric Co.,	Lynn, Swampscott, Nahant, Saugus, . . . . .	-	70,975
Malden Electric Co.,	Malden, Melrose, Medford, Everett, . . . . .	175,000	74,720
Marlborough Electric Co.,	Marlborough, . . . . .	30,000	14,977
Medfield Electric Light and Power Co.,	Medfield, . . . . .	20,000	1,872
Medway Electric Light and Power Co.,	Medway, . . . . .	12,000	2,913
Milford Electric Light and Power Co.,	Milford, Hopedale, . . .	40,000	10,386
Millbury Electric Co.,	Millbury, . . . . .	17,000	5,222
Milton Light and Power Co.,	Milton, . . . . .	80,000	5,518
Nantucket Electric Co.,	Nantucket, . . . . .	25,000	3,016
Natick Gas and Electric Co.,	Natick, Wayland, Needham, Wellesley, . . . .	62,000	18,580

CORPORATE NAME.	Localities supplied.	Capital.	Population.
New Bedford Gas and Edison Light Co.,	New Bedford, Fairhaven, .	-	-
Newburyport Gas and Electric Co.,	Newburyport, .	-	-
Newton and Watertown Gas Light Co.,	Newton, Watertown, .	-	-
North Adams Gas Light Co.,	North Adams, .	-	-
Northampton Electric Lighting Co.,	Northampton, .	\$58,700	16,746
Orange Electric Light Co.,	Orange, .	45,000	5,861
Pittsfield Electric Co.,	Pittsfield, Dalton, .	100,000	23,671
Plymouth Electric Light Co.,	Plymouth, Kingston, .	90,000	9,708
Quincy Electric Light and Power Co.,	Quincy, .	89,700	20,712
Rawson Light and Power Co.,	Leicester, .	25,000	3,239
Salem Electric Lighting Co.,	Salem, Peabody, .	175,000	44,980
Somerville Electric Light Co.,	Somerville, Arlington, .	200,000	58,715
Southbridge Gas and Electric Co.,	Southbridge, .	-	-
South Hadley Falls Electric Light Co.,	South Hadley, Chicopee (in part), .	7,000	4,443
Spencer Gas Co.,	Spencer, .	-	-
Stoughton Gas and Electric Co.,	Stoughton, .	-	-
Suburban Gas and Electric Co.,	Revere, Winthrop, .	60,000	11,615
Suburban Light and Power Co.,	Boston (in part), .	174,400	-
Union Electric Light Co.,	Franklin, .	20,000	5,186
United Electric Light Co.,	Springfield, W. Springfield, .	500,000	57,647
Uxbridge and Northbridge Electric Co.,	Uxbridge, Northbridge, .	89,400	8,832
Waltham Gas Light Co.,	Waltham, .	-	-
Ware Electric Co.,	Ware, .	30,000	7,651
Webster Electric Co.,	Webster, Dudley, .	-	-
Westborough Gas and Electric Co.,	Westborough, .	25,000	5,225
Weston Electric Light Co.,	Weston, .	12,000	1,710
Weymouth Light and Power Co.,	Weymouth, .	50,000	11,291
Whitman Light and Power Co.,	Whitman, .	22,000	5,744
Winchendon Electric Light and Power Co.,	Winchendon, .	12,000	4,490
Woburn Light, Heat and Power Co.,	Woburn, Winchester, .	-	-
Worcester Electric Light Co.,	Stoneham, .	142,000	26,612
	Worcester, .	300,000	98,767

In the case of the several gas companies doing electric lighting, their capital and the population of their districts will be found in the table of gas companies.

Following are the names of the owners of electric light plants not owned by electric light corporations and the localities supplied: Adams, U. S., Townsend; Chester Electric Light Company (E. LeRoy Gardner, owner), Chester; Church Green Electric Light and Power Company (A. W. Perry, owner), Boston (in part); Citizens' Electric Light Company (A. S. Morrison and others, owners), Braintree; Charles Doughty, Randolph; Foxboro' Electric Company (Geo. L. Allen and A. F. Bemis, owners), Foxborough; Greendale Chemical and Electric Lighting Company (William W. Carter and others, owners), Needham; Holyoke Water Power Company, Holyoke; Bradford Lewis and Son, Walpole; Daniel F. Lehan, Taunton (limited area); Sargent Electric Co. (Wm. M. Sargent, owner), Ayer; Shelburne Falls Electric Light and Power Company (Wilcox and Halligan, owners), Shelburne Falls.

The following table shows the whole number of stockholders in the electric light companies, the number resident in Massachusetts, and the value at par of the stock held in the State on June 30, 1899:—

COMPANY.	Whole Number of Stockholders.	Number resident in Massachusetts.	Value of Stock held in Massachusetts.
Abington and Rockland, . . . . .	165	165	\$75,000
Adams, . . . . .	7	6	7,800
Amesbury, . . . . .	55	39	39,100
Andover, . . . . .	35	33	27,500
Attleborough, . . . . .	6	3	10,400
Ayer, . . . . .	6	6	6,200
Blackstone, . . . . .	6	4	9,000
Block Plant (Boston), . . . . .	3	3	9,500
Blue Hill (Canton), . . . . .	11	10	29,000
Boston, . . . . .	794	287	1,192,500
Bridgewater, . . . . .	14	14	15,000
Cambridge, . . . . .	123	107	213,700
Central Mass. (Palmer), . . . . .	54	30	42,900
Cohasset, . . . . .	27	26	29,000
Dedham, . . . . .	41	39	57,800
Edison (Boston), . . . . .	588	560	3,331,100
Edison (Brockton), . . . . .	37	36	199,950
Fall River, . . . . .	121	104	305,000
Framingham, . . . . .	11	10	78,000
Franklin (Turners Falls), . . . . .	23	23	10,000
Gardner, . . . . .	12	12	30,000
Gloucester, . . . . .	11	8	44,600
Grafton, . . . . .	13	13	10,000
Great Barrington, . . . . .	23	9	6,800
Greenfield, . . . . .	39	33	25,100
Haverhill, . . . . .	69	68	127,300
Hyde Park, . . . . .	6	6	100,000
Lee, . . . . .	9	9	20,000
Lenox, . . . . .	27	25	14,000
Leominster, . . . . .	10	10	50,000
Lowell, . . . . .	294	270	286,900
Malden, . . . . .	72	65	158,700
Marlborough, . . . . .	13	12	29,500
Medfield, . . . . .	4	4	20,000
Medway, . . . . .	9	9	12,000
Milford, . . . . .	8	8	40,000
Millbury, . . . . .	21	19	16,000
Millis, . . . . .	4	4	5,000
Milton, . . . . .	13	13	30,000
Nantucket, . . . . .	6	5	24,500
Natick, . . . . .	19	19	62,000
Northampton, . . . . .	56	54	54,400
Orange, . . . . .	9	8	44,500
Pittsfield, . . . . .	46	45	93,800
Plymouth, . . . . .	6	6	90,000
Quincy, . . . . .	103	103	89,700

<sup>1</sup> One-half share held out of the State.

COMPANY.	Whole Number of Stockholders.	Number resident in Massachusetts.	Value of Stock held in Massachusetts.
Rawson (Leicester), . . . . .	5	5	\$25,000
Salem, . . . . .	148	142	167,400
Somerville, . . . . .	247	230	190,600
South Hadley Falls, . . . . .	3	3	7,000
Suburban (Boston), . . . . .	10	10	174,400
Suburban (Revere), . . . . .	6	6	60,000
Union (Franklin), . . . . .	8	1	100
United (Springfield), . . . . .	182	168	453,200
Uxbridge and Northbridge, . . . . .	49	49	39,400
Ware, . . . . .	54	53	28,500
Westborough, . . . . .	19	19	25,000
Weston, . . . . .	6	6	12,000
Weymouth, . . . . .	21	21	50,000
Whitman, . . . . .	3	3	22,000
Winchendon, . . . . .	18	18	12,000
Woburn, . . . . .	6	6	142,000
Worcester, . . . . .	118	115	294,600

The following table contains a summary of the financial operations of all the electric light central stations in the State for the year ending June 30, 1898, and for the year ending June 30, 1899 : —

	YEAR ENDING JUNE 30.	
	1898.	1899.
<b>RECEIPTS.</b>		
From sale of commercial arc lights, . . . . .	\$564,593 82	\$529,459 80
sale of commercial incandescent lights by contract, . . . . .	199,369 61	203,613 27
sale of commercial incandescent lights by meter, . . . . .	1,807,045 35	1,986,879 83
sale of public arc lights, . . . . .	1,247,708 61	1,278,571 07
sale of public incandescent lights, . . . . .	319,671 36	320,706 65
sale of electric power, . . . . .	636,927 32	727,182 23
rent of motors, . . . . .	4,582 25	6,270 89
rent of meters, . . . . .	2,684 48	11,615 39
steam heating, . . . . .	39,196 26	27,814 86
Total, . . . . .	\$4,821,779 06	\$5,092,113 89
<b>EXPENSES.</b>		
1. Coal or other fuel, . . . . .	\$673,026 98	\$702,925 20
2. Rent of real estate used for plant, . . . . .	42,278 62	58,818 85
3. Oil and waste, . . . . .	32,843 36	33,896 44
4. Water, . . . . .	49,695 49	57,290 54
5. Wages at station, . . . . .	493,724 25	515,001 99
6. Station repairs, . . . . .	47,219 30	39,452 73
7. Steam plant repairs, . . . . .	100,976 85	112,120 67
8. Electric plant repairs, . . . . .	84,181 83	100,559 88
Amounts carried forward, . . . . .	\$1,523,946 68	\$1,620,066 30

	YEAR ENDING JUNE 30.	
	1898.	1899.
<i>Amounts brought forward, . . . . .</i>	\$1,523,946 68	\$1,620,066 30
EXPENSES—Concluded.		
9. Apparatus and machinery, . . . . .	28,176 38	17,180 59
10. Wages for care of lights and meters, clerical labor in this department, and salary or commission of collectors, . . . . .	254,761 90	261,319 97
11. Repairs and renewals of lines, meters, lamps and motors, . . . . .	314,997 11	348,038 82
12. Distribution tools and appliances, . . . . .	4,287 79	6,552 23
13. Carbons, . . . . .	77,220 47	74,749 10
14. Incandescent lamps, . . . . .	87,302 71	100,650 29
15. Globes, . . . . .	6,779 71	8,458 09
16. Directors' allowances, . . . . .	7,378 30	7,365 14
17. Salaries of officers, . . . . .	123,303 39	130,364 91
18. General salaries, . . . . .	167,389 50	190,574 02
19. Rent of offices, if separate from plant, . . . . .	13,441 88	13,745 67
20. General office expenses, . . . . .	72,898 40	78,027 15
21. Taxes, . . . . .	185,651 91	214,491 13
22. Insurance, . . . . .	76,918 84	83,312 78
23. Law expenses, . . . . .	23,878 39	24,920 63
24. Claims, . . . . .	1,713 92	2,521 58
25. Bad debts, . . . . .	29,524 02	24,635 59
26. Incidental expenses, . . . . .	39,769 08	72,144 41
Total, . . . . .	\$3,039,340 38	\$3,278,118 30
Leaving an apparent net profit of. . . . .	\$1,782,438 68	\$1,813,995 59
Of this profit, the gas companies made in their elec- trical departments, . . . . .	251,247 86	228,968 32
Leaving for the electric light companies, . . . . .	\$1,531,190 82	\$1,585,027 27
To which should be added the income from rents, jobbing, etc., amounting to . . . . .	651,067 47	114,338 69
Making a total of . . . . .	\$2,182,258 29	\$1,699,365 96
Against which the following charges were made:—		
Interest, . . . . .	\$272,791 74	\$251,547 90
Dividends, . . . . .	667,235 50	632,182 00
Depreciation, . . . . .	381,659 03	340,886 96
Sundry items, . . . . .	704,568 97	375,208 59
	\$1,926,145 24	\$1,599,825 45
Leaving a surplus for the year of . . . . .	\$256,113 05	\$99,540 51

Three<sup>1</sup> of the companies appear not to have earned expenses, and twenty-nine<sup>2</sup> others have not earned sufficient to warrant the declaration of any dividend.

From the above data it appears that, although the gross profits from electric lighting of the companies doing only an electric business have been about \$50,000 greater last year than in the preceding, the great decrease in the income from other sources, combined with some increase in the dividends paid, has reduced the annual surplus about \$150,000.

<sup>1</sup> Five in 1898.<sup>2</sup> Thirty-two in 1898.

In Appendix A will be found, under date of June 30, 1899, the separate balance sheets, profit and loss and manufacturing accounts of the electric companies, as taken from the annual returns, with corrections made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1898 and 1899, show the following facts:—

	June 30, 1898.	June 30, 1899.
<b>ASSETS:—</b>		
Construction accounts, including patent rights and franchises, . . . . .	\$16,033,197 50	\$17,556,458 46
Cash on hand, . . . . .	329,248 40	255,315 56
Due for light and power, . . . . .	396,829 55	427,441 17
Other accounts due, . . . . .	142,650 18	164,526 35
Materials, etc, . . . . .	337,103 83	350,913 23
Notes receivable, . . . . .	39,815 52	41,011 91
Investments, . . . . .	301,567 65	291,116 71
	<b>\$17,580,402 63</b>	<b>\$19,086,783 39</b>
<b>LIABILITIES:—</b>		
Capital, . . . . .	\$10,377,244 92	\$10,928,030 40
Bonds, . . . . .	3,627,300 00	3,771,200 00
Notes payable, . . . . .	1,452,054 37	1,933,215 46
Unpaid bills, . . . . .	225,967 40	419,282 12
Unpaid dividends, . . . . .	75,583 75	75,508 75
Interest due and unpaid, . . . . .	16,786 72	11,178 65
Interest accrued but not due, . . . . .	33,479 55	42,892 77
Other items, . . . . .	58,162 04	48,920 76
	<b>\$15,866,578 75</b>	<b>\$17,228,228 91</b>
Reserved and depreciation funds, . . . . .	452,529 75	550,327 05
	<b>\$16,319,108 50</b>	<b>\$17,778,555 96</b>
Surplus, . . . . .	1,261,294 13	1,308,227 43
	<b>\$17,580,402 63</b>	<b>\$19,086,783 39</b>
Of these companies—		
61 <sup>1</sup> show an aggregate surplus of . . . . .	\$1,270,290 38	\$1,318,454 22
5 <sup>2</sup> show an aggregate deficit of . . . . .	8,996 25	10,226 79
Leaving total net surplus, as shown above, . . . . .	\$1,261,294 13	\$1,308,227 43
Which added to reserves carried as liabilities, . . . . .	452,529 75	550,327 05
Would show an actual surplus of, . . . . .	\$1,713,823 88	\$1,858,554 48
Equivalent to per cent. on capital of about . . . . .	16.52	17.01

<sup>1</sup> Fifty-seven in 1898.<sup>2</sup> Four in 1898.

The following table shows the value of the plant of each electric company, as assessed by the local authorities :—

COMPANY.	Assessed Valuation.	COMPANY.	Assessed Valuation.
Abington and Rockland, . . . . .	\$59,000	Lowell, . . . . .	\$212,450
Adams, . . . . .	11,000	Malden, . . . . .	193,000
Amesbury, . . . . .	27,000	Marlborough, . . . . .	68,615
Andover, . . . . .	14,300	Medway, . . . . .	13,077
Attleborough, . . . . .	34,700	Milford, . . . . .	36,000
Ayer, . . . . .	400	Millbury, . . . . .	15,000
Blackstone, . . . . .	13,500	Milton, . . . . .	40,000
Block Plant (Boston), . . . . .	1,900	Nantucket, . . . . .	10,000
Blue Hill (Canton), . . . . .	28,250	Natick, . . . . .	62,000
Boston, . . . . .	2,682,800	Northampton, . . . . .	41,500
Bridgewater, . . . . .	15,700	Orange, . . . . .	21,350
Cambridge, . . . . .	284,000	Pittsfield, . . . . .	100,600
Central Mass. (Palmer), . . . . .	18,700	Plymouth, . . . . .	56,250
Chester, . . . . .	1,000	Quincy, . . . . .	89,580
Cohasset, . . . . .	2,250	Rawson (Leicester), . . . . .	15,250
Dedham, . . . . .	112,000	Salem, . . . . .	195,000
Edison (Boston), . . . . .	2,922,800	Sargent, W. M. (Ayer), . . . . .	3,900
Edison (Brockton), . . . . .	110,000	Sheburne Falls, . . . . .	2,000
Fall River, . . . . .	351,200	Somerville, . . . . .	119,550
Foxborough, . . . . .	10,100	South Hadley Falls, . . . . .	4,500
Frammingham, . . . . .	40,000	Suburban (Boston), . . . . .	103,600
Franklin (Turner's Falls), . . . . .	9,000	Suburban (Revere), . . . . .	55,100
Gardner, . . . . .	33,175	Union (Franklin), . . . . .	15,600
Gloucester, . . . . .	46,000	United (Springfield), . . . . .	416,900
Grafton, . . . . .	2,500	Uxbridge and Northbridge, . . . . .	13,000
Great Barrington, . . . . .	1,500	Ware, . . . . .	24,000
Greendale (Needham), . . . . .	3,500	Westborough, . . . . .	16,500
Greenfield, . . . . .	29,400	Weston, . . . . .	5,000
Haverhill, . . . . .	100,600	Weymouth, . . . . .	36,000
Hyde Park, . . . . .	111,500	Whitman, . . . . .	23,300
Lee, . . . . .	10,600	Winchendon, . . . . .	6,000
Lenox, . . . . .	-	Woburn, . . . . .	183,750
Leominster, . . . . .	43,300	Worcester, . . . . .	254,700
Lewis, B., & Son (Walpole), . . . . .	6,225		

The following table shows the amounts paid by the companies for taxes, including the amounts paid by the gas companies on account of their electric plants :—

COMPANY.	Taxes paid.	COMPANY.	Taxes paid.
Abington and Rockland, . . . . .	\$1,535 85	Brookline, . . . . .	\$3,404 23
Adams, . . . . .	275 39	Cambridge, . . . . .	4,818 68
Amherst, . . . . .	190 70	Central Mass. (Palmer), . . . . .	580 96
Amesbury, . . . . .	420 80	Charlestown, . . . . .	1,118 30
Andover, . . . . .	228 81	Chelsea, . . . . .	2,102 35
Athol, . . . . .	261 63	Chester, . . . . .	18 00
Attleborough, . . . . .	639 13	Clinton, . . . . .	837 62
Beverly, . . . . .	713 57	Cohasset, . . . . .	236 04
Blackstone, . . . . .	233 91	Cottage City, . . . . .	117 21
Block Plant (Boston), . . . . .	54 66	Dedham, . . . . .	1,862 82
Blue Hill (Canton), . . . . .	470 40	Easthampton, . . . . .	177 16
Boston, . . . . .	31,649 35	Edison (Boston), . . . . .	71,800 00
Bridgewater, . . . . .	264 82	Edison (Brockton), . . . . .	2,340 00



COMPANY.	Taxes paid.	COMPANY.	Taxes paid.
Fall River, . . . . .	\$7,885 07	Northampton, . . . . .	\$668 60
Fitchburg, . . . . .	2,250 82	Orange, . . . . .	476 54
Foxborough, . . . . .	164 74	Pittsfield, . . . . .	1,905 19
Framingham, . . . . .	681 32	Plymouth, . . . . .	997 16
Franklin (Turner's Falls), . .	209 84	Quincy, . . . . .	1,467 99
Gardner, . . . . .	759 78	Randolph, . . . . .	357 74
Gloucester, . . . . .	871 49	Rawson (Leicester), . . . .	380 41
Grafton, . . . . .	115 50	Salem, . . . . .	3,292 27
Great Barrington, . . . . .	161 37	Sargent, W. M. (Ayer), . . .	6 00
Greenfield, . . . . .	591 07	Shelburne Falls, . . . . .	39 32
Haverhill, . . . . .	2,395 95	Somerville, . . . . .	2,805 86
Holyoke, . . . . .	3,232 93	Southbridge, . . . . .	667 83
Hyde Park, . . . . .	1,938 25	South Hadley Falls, . . . .	101 80
Lawrence, . . . . .	1,567 80	Spencer, . . . . .	8 62
Lee, . . . . .	237 09	Stoughton, . . . . .	219 05
Lenox, . . . . .	199 13	Suburban (Boston), . . . . .	1,566 42
Leominster, . . . . .	968 08	Suburban (Revere), . . . . .	1,008 77
Lewis, B., & Son (Walpole), .	115 10	Union (Franklin), . . . . .	342 00
Lowell, . . . . .	4,884 40	United (Springfield), . . . .	5,342 53
Lynn, . . . . .	5,422 31	Uxbridge and Northbridge, . .	281 43
Malden, . . . . .	3,201 09	Waltham, . . . . .	1,025 56
Marlborough, . . . . .	1,328 22	Ware, . . . . .	545 91
Milford, . . . . .	720 57	Webster, . . . . .	293 22
Millbury, . . . . .	296 50	Westborough, . . . . .	355 97
Milton, . . . . .	379 00	Westfield, . . . . .	501 88
Nantucket, . . . . .	251 74	Weston, . . . . .	86 76
Natick, . . . . .	1,310 75	Weymouth, . . . . .	1,041 05
New Bedford, . . . . .	6,318 75	Whitman, . . . . .	491 55
Newburyport, . . . . .	993 63	Winchendon, . . . . .	177 67
Newton, . . . . .	3,001 26	Woburn, . . . . .	2,452 94
North Adams, . . . . .	485 31	Worcester, . . . . .	6,461 84

## DIVIDENDS.

The dividends declared by the several electric companies during the year are shown in the following table : —

COMPANY.	Rate Per Cent.	Amount of Dividends.
Abington and Rockland, . . . . .	5	\$3,750 00
Adams, . . . . .	—	—
Amesbury, . . . . .	5	2,515 00
Andover, . . . . .	—	—
Attleborough, . . . . .	—	—
Ayer, . . . . .	—	—
Blackstone, . . . . .	6	600 00
Block Plant (Boston), . . . . .	—	—
Blue Hill (Canton), . . . . .	—	—
Boston, . . . . .	6	143,908 50
Bridgewater, . . . . .	—	—
Cambridge, . . . . .	6	15,000 00
Central Mass. (Palmer), . . . .	—	—
Cohasset, . . . . .	4	1,200 00

\* No dividend declared.

<sup>1</sup> One and one-half per cent. on \$2,000,000 and four and one-half per cent. on \$2,500,000.

COMPANY.	Rate Per Cent.	Amount of Dividends.
Dedham, . . . . .	4	\$2,400 00
Edison (Boston), . . . . .	8	299,520 00
Edison (Brockton), . . . . .	6	6,000 00
Fall River, . . . . .	4½	15,750 00
Framingham, . . . . .	—	—
Franklin (Turner's Falls), . . . . .	7	700 00
Gardner, . . . . .	8½	2,450 00
Gloucester, . . . . .	—	—
Grafton, . . . . .	4	400 00
Great Barrington, . . . . .	—	—
Greenfield, . . . . .	4	1,200 00
Haverhill, . . . . .	8	10,200 00
Hyde Park, . . . . .	4	4,000 00
Lee, . . . . .	4½	900 00
Lenox, . . . . .	6	1,200 00
Leominster, . . . . .	—	—
Lowell, . . . . .	2½	7,500 00
Malden, . . . . .	6	19,853 50
Marlborough, . . . . .	—	—
Medfield, . . . . .	—	—
Medway, . . . . .	—	—
Millford, . . . . .	—	—
Millbury, . . . . .	—	—
Milton, . . . . .	—	—
Nantucket, . . . . .	—	—
Natick, . . . . .	12	3,452 00
Northampton, . . . . .	4	2,348 00
Orange, . . . . .	—	—
Pittsfield, . . . . .	7	7,000 00
Plymouth, . . . . .	—	—
Quincy, . . . . .	5	4,485 00
Rawson (Leicester), . . . . .	—	—
Salem, . . . . .	8	14,000 00
Somerville, . . . . .	4	8,000 00
South Hadley Falls, . . . . .	—	—
Suburban (Boston), . . . . .	—	—
Suburban (Revere), . . . . .	—	—
Union (Franklin), . . . . .	—	—
United (Springfield), . . . . .	6	30,000 00
Uxbridge and Northbridge, . . . . .	—	—
Ware, . . . . .	5	1,420 00
Westborough, . . . . .	3	750 00
Weston, . . . . .	3	360 00
Weymouth, . . . . .	—	—
Whitman, . . . . .	6	1,320 00
Winchendon, . . . . .	—	—
Woburn, . . . . .	6	6,000 00
Worcester, . . . . .	8	24,000 00

\* No dividend declared.

<sup>1</sup> Three per cent. on \$160,300, one and one-half per cent. on \$173,000, and one and one-half per cent. on \$175,000.

<sup>2</sup> Eight per cent. on \$24,300 special stock and four per cent. on \$37,700 ordinary stock.

The following table shows the number of electric lights of various candle-powers which represent the electric lighting capacity of all the companies June 30, 1896, 1897, 1898 and 1899:—

	1896.	1897.	1898.	1899.
10 candle-power, . . . . .	600	600	600	600
15 " " . . . . .	836	836	836	836
16 " " . . . . .	414,450	464,450	500,600	668,456
20 " " . . . . .	2,400	2,400	800	800
4,000 " " . . . . .	6	6	6	6
2,000 " " . . . . .	12,113	12,579	13,529	17,141
1,200 " " . . . . .	11,522	12,622	14,450	13,984
1,600 " " . . . . .	160	160	160	160
1,500 " " . . . . .	35	35	35	35
800 " " . . . . .	70	70	70	70

The following table shows the number of boilers, their total rated horse-power, the number of engines and the total rated horse-power of the same, and the number of dynamos for light and power of the different companies on June 30 last:—

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	MAXIMUM DYNAMO CAPACITY.		POWER GENERATORS.	
						Number of Lamps.	Nominal Candle-power.	Number.	K. W. Capacity.
Abington and Rockland,	4	600	3	725	7	198 4,850	1,200 16	13	500
Adams, . . . . .	2	150	2	225	6	135 3,000	1,200 16	13	180
Adams, U. S. (Townsend), . . . . .	1	50	1	50	1	240	16	-	-
Amherst, . . . . .	2	250	2	290	3	45 3,100	1,200 16	-	-
Amesbury, . . . . .	3	375	3	435	5	105 2,000	1,200 16	4	248
Andover, . . . . .	3	350	2	440	3	50 2,650	1,200 16	-	-
Athol, . . . . .	2	300	3	440	2	50 1,500	1,200 16	2	240
Attleborough, . . . . .	2	400	2	300	7	255 1,000	1,200 16	2	160
Ayer, . . . . .	-	-	-	-	1	110	16	-	-
Beverly, . . . . .	2	208	1	175	4	135 650	1,200 16	1	90
Blackstone, . . . . .	2	150	2	215	4	155 900	2,000 16	-	-
Block Plant (Boston),	3	273	3	287	3	2,300	16	1	40

<sup>1</sup> Operated by company, belonging to street railway company.

<sup>4</sup> Operated by company, one belonging to street railway company.

<sup>6</sup> Plant not in operation.

<sup>2</sup> Also one water-wheel, 30 H. P.

<sup>3</sup> Operated by company, three belonging to street railway company.

<sup>5</sup> Also two water-wheels, 79 H. P.

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	MAXIMUM DYNAMO CAPACITY.		POWER GENERATORS.	
						Number of Lamps.	Nominal Candle-power.	Number.	K. W. Capacity.
Blue Hill (Canton), .	2	183	2	183	3	60 1,850 98,300	2,000 16 16	-	-
Boston, . . .	44	10,250	39	15,742	124	335 8,680 35	1,200 2,000 2,000	7	1,661
Bridgewater, . .	2	200	1	80	2	750 680	16 2,000	-	-
Brookline, . . .	8	1,525	7	2,560	17	15,500 1,065	16 1,200	2	125
Cambridge, . . .	9	1,350	8	1,775	21	13,100 225	16 1,200	4	343
Central Mass. (Palmer),	2	250	1	250	5	4,000	16	2	300
Charlestown, . .	5	625	5	790	6	510	2,000	2	300
Chelsea, . . .	4	1,050	6	1,004	11	350 5,450	1,200 16	3	412
Chester, . . .	-	-	1	15	1	240	16	-	-
Church Green (Boston),	8	770	6	685	9	6,650	16	-	-
Clinton, . . .	2	250	2	325	6	90	1,200	-	-
Cohasset, . . .	2	350	2	180	3	2,950 2,300	16 16	-	-
Cottage City, . .	1	125	2	190	3	60 50	1,600 1,200	-	-
Dedham, . . .	2	220	2	200	4	60 2,600	1,200 16	-	-
Easthampton, . .	1	60	1	45	1	50	1,200	-	-
Edison (Boston), .	23	5,709	36	8,450	74	108,600 145	16 2,000	-	-
Edison (Brockton), .	6	720	8	925	20	315 9,800 836	1,200 16 15	1	-
Fall River, . . .	12	1,400	13	2,590	31	700 188 22,210	2,000 1,200 16	-	-
Fitchburg, . . .	4	400	4	450	10	470 4,650	1,200 16	2	155
Foxborough, . .	2	200	1	150	1	2,000	16	-	-
Framingham, . .	2	250	2	250	9	250 5,400	1,200 16	-	-
Franklin (Turner's Falls),	-	-	-	-	2	30 600	2,000 10	-	-
Gardner, . . .	3	260	4	375	6	240 4,200	1,200 16	1	200
Gloucester, . . .	3	375	3	900	9	490 3,800	1,200 16	1	100
Grafton, . . .	2	120	1	75	1	1,000	16	-	-
Great Barrington, .	-	-	-	-	5	35 9,470	1,500 16	-	-
Greendale (Needham),	10	-	1	125	1	2,000	16	-	-
Greenfield, . . .	2	500	3	525	8	90 3,450	1,200 16	1	100
Haverhill, . . .	4	600	2	1,000	11	370 120 5,000	2,000 1,200 16	3	624

<sup>1</sup> Four of these are 3-phase of 30,000 light capacity each.

<sup>4</sup> Gas engine supplied by gasoline.

<sup>5</sup> 100 H. P.

<sup>7</sup> One water-wheel, 109 H. P.

<sup>9</sup> Two dynamos leased and two not in use.

<sup>2</sup> Also four water-wheels, 510 H. P.

<sup>3</sup> Operated by company, belonging to street railway company.

<sup>6</sup> Two water-wheels, 100 H. P.

<sup>8</sup> Two water-wheels, 750 H. P.

<sup>10</sup> Steam supplied from chemical department.

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	MAXIMUM DYNAMO CAPACITY.		POWER GENERATORS.	
						Number of Lamps.	Nominal Candle-power.	Number.	K. W. Capacity.
Holyoke, . . .	5	825	2	800	24	496 300 3,000	2,000 1,200 16	1	100
Hyde Park, . . .	10	1,575	5	1,200	8	250 3,900	2,000 16	5	970
Lawrence, . . .	9	1,142	10	1,325	29	510 320 11,080	2,000 1,200 16	-	-
Lee, . . .	2	225	2	205	3	800 1,950	20 16	-	-
Leban, D. F. (Taunton), . . .	2	120	3	130	3	1,150	16	-	-
Lenox, . . .	1	-	-	-	-	-	-	-	-
Leominster, . . .	3	450	3	600	7	275 3,950	1,200 16	4	250
Lewis & Son (Walpole), . . .	1	-	-	-	2	1,000	16	-	-
Lexington, . . .	2	200	2	185	3	50 1,500	1,200 16	-	-
Lowell, . . .	7	889	4	2,300	20	1,050 10,668	2,000 16	3	450
Lynn, . . .	8	1,000	5	2,700	20	830 400 18,600	2,000 1,200 16	4	206
Malden, . . .	9	1,125	7	1,240	14	625 14,500	1,200 16	3	141½
Marlborough, . . .	3	375	4	420	7	150 4,600	1,200 16	-	-
Medfield, . . .	3	450	3	640	4	1,800	16	-	-
Medway, . . .	1	-	-	-	1	1,000	16	-	-
Millford, . . .	2	160	3	270	6	95 5,600	1,200 16	1	17
Millbury, . . .	2	130	2	100	3	95 650	1,200 16	-	-
Millis, . . .	-	-	1	50	2	1,000	16	-	-
Milton, . . .	2	300	2	360	3	4,000	16	-	-
Morrison and others (Braintree), . . .	1	-	-	-	2	850	16	-	-
Nantucket, . . .	2	205	2	150	4	75 1,150	1,200 16	-	-
Natick, . . .	3	375	2	600	5	120 6,200	1,200 16	4	535
New Bedford, . . .	7	978	5	1,450	37	570 118 100 14,040	2,000 1,200 1,600 16	3	160
Newburyport, . . .	2	250	3	285	6	210 400	1,200 16	1	35
Newton, . . .	6	1,210	3	935	12	370 8,000	1,200 16	-	-
North Adams, . . .	3	450	2	750	7	450 8,000	1,200 16	-	-
Northampton, . . .	3	450	3	700	10	290 2,950	1,200 16	1	55
Orange, . . .	2	120	2	185	4	50 3,150	1,200 16	-	-

<sup>1</sup> Also four water-wheels, 1,120 H. P.<sup>2</sup> Current bought delivered at wires of company.<sup>3</sup> Power supplied from paper mill of Bradford Lewis & Son.<sup>4</sup> Power supplied from mills of Morrison Bros.<sup>5</sup> Also one water-wheel, 145 H. P., rented.<sup>6</sup> Operated by company, owned by street railway company.<sup>7</sup> One water-wheel, 56 H. P.<sup>8</sup> Plant not in operation.<sup>9</sup> Also four water-wheels, 430 H. P.<sup>10</sup> Three water-wheels, 408 H. P.

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	MAXIMUM DYNAMO CAPACITY.		POWER GENERATORS.	
						Number of Lamps.	Nominal Candle-power.	Number.	K. W. Capacity.
Pittsfield, . . .	5	750	7	920	7	270 10,800	1,200 16	2 2	90 1
Plymouth, . . .	2	350	3	625	4	150 1,000	1,200 16	3	330
Quincy, . . .	3	375	5	700	9	300 5,800	1,200 16	2	130
Randolph, . . .	2	250	3	390	5	80 4,450	2,000 16	-	-
Rawson (Leicester), .	2	230	2	210	2	3,000	16	-	-
Salem, . . .	8	1,000	4	1,360	24	410 15,600	2,000 16	4	480
Sargent, W. M. (Ayer),	1	150	1	100	1	1,000	16	-	-
Shelburne Falls, . .	1	-	-	-	1	1,200	16	-	-
Somerville, . . .	4	1,000	6	990	18	6 715 6,800	4,000 1,200 16	1	25
Southbridge, . . .	3	335	4	511	4	100 1,600	1,200 16	3	330
South Hadley Falls, .	1	-	1	100	2	1,400	16	-	-
Spencer, . . .	1	-	1	45	2	60	1,200	-	-
Stoughton, . . .	1	60	1	50	1	70	800	-	-
Suburban (Boston), .	10	895	6	1,150	17	455 9,650	2,000 16	6	210
Suburban (Revere), .	4	640	3	695	8	310 7,300	1,200 16	-	-
Union (Franklin), . .	2	350	3	225	5	90 1,800	1,200 16	-	-
United (Springfield),	7	1,760	3	1,650	18	1,350	1,200	5	469½
Uxbridge and North- bridge, . . .	3	335	2	210	5	120 3,500	1,200 16	-	-
Waltham, . . .	6	781	4	1,025	8	245 3,950	1,200 16	6	360
Ware, . . .	1	125	1	125	3	80 1,000	1,200 16	-	-
Webster, . . .	2	200	3	350	4	80 1,600	1,200 16	2	200
Westborough, . . .	2	160	2	150	4	50 2,650	1,200 16	-	-
Westfield,* . . .	3	240	3	290	7	213 1,150	2,000 16	-	-
Weston, . . .	10	-	2	225	2	2,500	16	-	-
Weymouth, . . .	3	400	3	445	4	12,000	16	-	-
Whitman, . . .	2	250	1	250	4	100 1,650	1,200 16	-	-
Winchendon, . . .	-	-	11	90	2	50 1,200	1,200 16	-	-
Woburn, . . .	3	900	4	1,450	2	14,000	16	5	680
Worcester, . . .	8	1,200	4	2,200	20	1,025 720 15,000	2,000 1,200 16	3	400

<sup>1</sup> 150 H. P.

<sup>2</sup> One water-wheel, 85 H. P.

<sup>3</sup> Operated by company, owned by street railway company.

<sup>4</sup> Three water-wheels, 2,335 H. P.

<sup>5</sup> On May 31.

<sup>6</sup> Also one water-wheel, 150 H. P., leased.

<sup>7</sup> Two water-wheels, 80 H. P., all power purchased of street railway company.

<sup>8</sup> Steam and water power bought.

<sup>9</sup> Gas engines.

<sup>10</sup> These include six alternators, 1,940 K.W.

<sup>11</sup> Steam supplied by Weston Water Co.

The following table shows the quantities of coal and other materials used by the several companies during the year of the returns:—

COMPANY.	Coal used (Tons).	Screenings (Tons).	Wood (Cords).	Coke (Tons).	Number of Carbons used.
Abington and Rockland, . . .	2,330	-	-	-	7,816
Adams, . . . . .	516	-	-	-	51,000
Adams, U. S. (Townsend), . . .	1 -	-	-	-	-
Amherst, . . . . .	532	-	-	-	5,700
Amesbury, . . . . .	1,306	539	-	-	35,323
Andover, . . . . .	510	-	-	-	10,281
Athol, . . . . .	811	-	-	-	12,500
Attleborough, . . . . .	1,328	-	-	-	23,000
Beverly, . . . . .	216	123	-	* 3,325	37,000
Blackstone, . . . . .	352	162	-	-	6,250
Block Plant (Boston), . . . . .	1,818	-	-	-	1,688
Blue Hill (Canton), . . . . .	629	-	-	-	4,870
Boston, . . . . .	* 38,825	-	-	-	2,743,551
Bridgewater, . . . . .	309	-	-	-	8,699
Brookline, . . . . .	4,274	-	-	160	286,568
Cambridge, . . . . .	6,304	-	-	-	398,520
Central Mass. (Palmer), . . . . .	251	-	-	-	26,065
Charlestown, . . . . .	1,879	-	-	270	254,530
Chelsea, . . . . .	3,299	-	-	-	122,000
Chester, . . . . .	4 -	-	-	-	-
Church Green (Boston), . . . . .	3,700	-	-	-	2,250
Clinton, . . . . .	215	35	-	271	33,177
Cohasset, . . . . .	363	15	-	-	-
Cottage City, . . . . .	151	-	-	-	10,584
Dedham, . . . . .	748	195	-	-	17,226
Easthampton, . . . . .	78	-	-	-	7,200
Edison (Boston), . . . . .	28,314	11,062	-	4	65,107
Edison (Brockton), . . . . .	3,762	176	-	-	232,400
Fall River, . . . . .	5,816	-	-	-	473,000
Fitchburg, . . . . .	1,175	-	-	749	190,000
Foxborough, . . . . .	291	-	-	-	154
Framingham, . . . . .	* 1,070	-	-	-	10,370
Franklin (Turner's Falls), . . . . .	6 -	-	-	-	10,000
Gardner, . . . . .	1,162	-	-	-	30,600
Gloucester, . . . . .	1,396	100	-	-	30,000
Grafton, . . . . .	6 -	-	-	-	-
Great Barrington, . . . . .	9	-	-	-	-
Greendale (Needham), . . . . .	8 -	-	-	-	-
Greenfield, . . . . .	1,075	-	4	-	21,000
Haverhill, . . . . .	1,837	683	-	-	152,722
Holyoke, . . . . .	80	-	-	-	310,000
Hyde Park, . . . . .	4,571	-	-	-	63,496
Lawrence, . . . . .	4,176	-	-	* 780	200,369
Lee, . . . . .	145	126	-	-	-
Leban, D. T. (Taunton), . . . . .	600	-	-	-	-
Lenox, . . . . .	10 -	-	-	-	-
Leominster, . . . . .	1,797	-	-	-	64,000
Lewis & Son (Walpole), . . . . .	11 -	-	-	-	-

<sup>1</sup> Power supplied from mills of U. S. Adams.

<sup>4</sup> 465 gallons gasoline for running engine.

<sup>5</sup> Also 350 tons sparks.

<sup>7</sup> Water power leased.

<sup>9</sup> Also 264 tons dust.

<sup>10</sup> Current bought delivered at wires of company.

<sup>2</sup> Bushels.

<sup>3</sup> Also 1,600 loads of shavings valued at \$965.40.

<sup>6</sup> Operated by water power.

<sup>8</sup> Power purchased from chemical department.

<sup>11</sup> Power supplied from mills of Lewis & Son.

COMPANY.	Coal used (Tons).	Screenings (Tons).	Wood (Cords).	Coke (Tons).	Number of Carbons used.
Lexington, . . . . .	1—	—	—	—	10,000
Lowell, . . . . .	6,425	—	—	—	1—
Lynn, . . . . .	3,377	—	—	514	439,600
Malden, . . . . .	2,723	2,628	—	31	119,326
Marlborough, . . . . .	689	309	—	—	28,239
Medfield, . . . . .	102	—	—	—	—
Medway, . . . . .	2—	—	—	—	—
Milford, . . . . .	702	210	—	—	27,650
Millbury, . . . . .	334	—	—	—	9,830
Milton, . . . . .	967	333	—	—	—
Morrison and others (Braintree), .	222	—	—	—	—
Nantucket, . . . . .	405	—	—	—	8,500
Natick, . . . . .	<sup>1</sup> 1,904	—	—	—	9,000
New Bedford, . . . . .	<sup>2</sup> 2,625	—	—	—	146,485
Newburyport, . . . . .	488	—	—	188	46,000
Newton, . . . . .	748	—	—	<sup>3</sup> 4,543	114,375
North Adams, . . . . .	467	—	—	2,236	118,000
Northampton, . . . . .	1,504	—	—	—	60,660
Orange, . . . . .	—	—	13	—	12,670
Pittsfield, . . . . .	5,133	—	—	—	36,080
Plymouth, . . . . .	2,000	—	—	—	4,040
Quincy, . . . . .	1,323	663	—	—	32,300
Randolph, . . . . .	650	—	—	—	12,000
Rawson (Leicester), . . . . .	6—	—	—	—	—
Salem, . . . . .	4,250	—	—	—	159,980
Sargent, W. M. (Ayer), . . . . .	162	—	—	—	—
Shelburne Falls, . . . . .	2—	—	—	—	1,400
Somerville, . . . . .	3,922	225	—	—	241,715
Southbridge, . . . . .	1,306	—	—	—	26,250
South Hadley Falls, . . . . .	7—	—	—	—	—
Spencer, . . . . .	8—	—	—	—	18,000
Stoughton, . . . . .	140	—	—	—	16,000
Suburban (Boston), . . . . .	<sup>4</sup> 5,491	2,271	2	—	145,998
Suburban (Revere), . . . . .	1,963	—	—	—	62,650
Union (Franklin), . . . . .	714	—	—	—	9,343
United (Springfield), . . . . .	842	—	—	—	630,719
Uxbridge and Northbridge, . . . .	778	—	—	—	4,000
Waltham, . . . . .	2,496	—	—	771	74,757
Ware, . . . . .	321	—	—	—	18,000
Webster, . . . . .	934	—	—	—	27,500
Westborough, . . . . .	542	—	—	—	9,000
Westfield, <sup>10</sup> . . . . .	306	—	—	244	41,800
Weston, . . . . .	<sup>11</sup> —	—	—	—	75
Weymouth, . . . . .	1,751	—	—	—	8,473
Whitman, . . . . .	501	—	—	—	15,709
Winchendon, . . . . .	<sup>11</sup> —	—	—	—	8,275
Woburn, . . . . .	4,754	—	—	—	48,760
Worcester, . . . . .	4,854	—	—	—	640,000

<sup>1</sup> No record.<sup>2</sup> Also 500 tons sparks.<sup>3</sup> Chaldrons.<sup>4</sup> Power purchased.<sup>5</sup> 1,024,920 feet of gas used in gas engine.<sup>10</sup> To June 1, 1899.<sup>6</sup> Operated by water power.<sup>7</sup> Also 1,049 tons dust and 507 tons pea and dust.<sup>8</sup> Steam and water power bought.<sup>9</sup> Also 6 tons sparks.<sup>11</sup> Water power leased.



The following table shows the total length of wire; the length of underground conduit, the length of the wires in the same; the number of poles set and the length of streets with overhead wires of each company, on June 30 last:—

COMPANY.	Total Length of Wire (Feet).	Length of Under-ground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Abington and Rockland, .	415,300	-	-	1,504	-	170,750
Adams, . . . . .	177,122	-	-	210	-	50,000
Adams, U. S. (Townsend), .	7,196	-	-	20	1	6,696
Amherst, . . . . .	209,000	-	-	400	140	40,000
Amesbury, . . . . .	226,240	-	-	372	24	73,920
Andover, . . . . .	102,756	-	-	517	5	37,000
Athol, . . . . .	90,260	-	-	450	-	31,680
Attleborough, . . . . .	273,060	-	-	403	42	132,200
Ayer, . . . . .	4,800	-	-	20	6	2,120
Beverly, . . . . .	233,739	-	-	703	-	94,989
Blackstone, . . . . .	176,472	-	-	387	-	51,000
Block Plant (Boston), . . .	48,433	-	-	-	-	-
Blue Hill (Canton), . . . .	402,814	-	-	830	53	105,875
Boston, . . . . .	7,541,077	235,542	3,072,402	2,157	228	-
Bridgewater, . . . . .	101,480	-	-	213	-	96,360
Brookline, . . . . .	1,563,590	13,290	27,866	1,877	322	289,125
Cambridge, . . . . .	1,939,424	-	-	3,015	134	311,500
Central Mass. (Palmer), . . .	629,580	-	-	1,845	50	200,750
Charlestown, . . . . .	228,600	-	-	316	-	47,520
Chelsea, . . . . .	763,611	-	-	1,472	-	195,360
Chester, . . . . .	12,115	-	-	30	4	3,500
Church Green (Boston), . . .	10,757	4,171	10,757 <sup>1</sup>	-	-	-
Clinton, . . . . .	266,736	-	-	737	-	98,000
Cohasset, . . . . .	360,410	-	-	942	28	105,498
Cottage City, . . . . .	415,305	-	-	137	65	39,600
Dedham, . . . . .	919,797	-	-	1,610	-	245,520
Easthampton, . . . . .	35,700	-	-	240	-	35,700
Edison (Boston), . . . . .	1,835,866	441,594	1,835,866	-	-	-
Edison (Brockton), . . . . .	982,214	19,623	75,084	2,074	16	279,900
Fall River, . . . . .	1,220,205	34,175	185,050	1,960	60	369,600
Fitchburg, . . . . .	595,750	-	-	1,095	15	141,500
Foxborough, . . . . .	94,644	-	-	308	10	46,200
Frammingham, . . . . .	636,864	-	-	1,139	113	205,920
Franklin (Turner's Falls), . .	18,600	-	-	99	8	10,800
Gardner, . . . . .	274,454	-	-	499	90	56,500
Gloucester, . . . . .	808,900	-	-	2,081	25	700,000
Grafton, . . . . .	230,125	-	-	668	10	84,710
Great Barrington, . . . . .	265,987	-	-	398	71	96,400
Greendale (Needham), . . . .	113,625	-	-	77	7	93,400
Greenfield, . . . . .	176,307	-	-	381	25	85,101
Haverhill, . . . . .	567,994	-	-	885	10	351,120
Holyoke, . . . . .	390,100	-	-	1,279	25	123,600
Hyde Park, . . . . .	474,364	-	-	1,005	53	103,980
Lawrence, . . . . .	1,421,164	12,864	55,584	2,733	36	357,971
Lee, . . . . .	275,012	-	-	602	12	76,750
Lehan, D. F. (Taunton), . . .	8,000	320	8,000	-	-	-

<sup>1</sup> Unknown.

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Lenox, . . . . .	43,426	43,426	43,426	-	-	-
Leominster, . . . . .	582,119	75	150	798	16	97,507
Lewis & Son (Walpole), . .	178,850	-	-	365	-	79,200
Lexington, . . . . .	142,400	-	-	512	38	68,080
Lowell, . . . . .	995,990	-	-	1	1	-
Lynn, . . . . .	2,090,945	-	-	4,500	-	528,000
Malden, . . . . .	3,042,581	1,000	1,200	8,000	22	732,000
Marlborough, . . . . .	288,596	-	-	834	50	105,833
Medfield, . . . . .	88,045	-	-	281	-	32,000
Medway, . . . . .	171,600	-	-	160	-	85,800
Milford, . . . . .	196,423	-	-	611	12	50,900
Millbury, . . . . .	110,586	-	-	182	4	31,870
Milton, . . . . .	677,572	-	-	1,060	20	187,440
Morrison and others (Brain-tree), . . . . .	19,830	-	-	-	25	375
Nantucket, . . . . .	195,420	-	-	415	5	61,200
Natick, . . . . .	507,530	-	-	700	60	95,040
New Bedford, . . . . .	983,006	10,273	36,763	1,312	50	185,856
Newburyport, . . . . .	176,035	-	-	498	-	87,480
Newton, . . . . .	1,748,636	-	-	4,651	-	561,000
North Adams, . . . . .	469,650	-	-	650	100	90,000
Northampton, . . . . .	496,330	-	-	797	74	147,250
Orange, . . . . .	221,262	-	-	589	41	69,115
Pittsfield, . . . . .	1,021,578	1,075	-	1,676	104	225,780
Plymouth, . . . . .	239,560	-	-	480	27	68,467
Quincy, . . . . .	818,479	-	-	2,150	20	225,000
Randolph, . . . . .	202,420	-	-	689	-	80,620
Rawson (Leicester), . . .	214,899	-	-	542	10	70,200
Salem, . . . . .	1,165,313	-	-	2,073	69	253,600
Sargent, W. M. (Ayer), . .	5,750	-	-	25	8	2,680
Shelburne Falls, . . . . .	168,800	-	-	250	4	32,000
Somerville, . . . . .	1,767,020	-	-	2,982	86	362,882
Southbridge, . . . . .	176,065	-	-	472	-	77,156
South Hadley Falls, . . .	73,000	-	-	360	21	64,000
Spencer, . . . . .	42,501	-	-	400	4	40,000
Stoughton, . . . . .	100,320	-	-	300	-	69,905
Suburban (Boston), . . .	426,850	3,615	9,700	30	147	62,000
Suburban (Revere), . . .	886,365	-	-	1,615	46	267,476
Union (Franklin), . . . .	209,145	-	-	393	42	67,600
United (Springfield), . .	2,223,802	25,732	104,824	1,770	43	430,242
Uxbridge and Northbridge, .	265,685	-	-	590	-	74,770
Waltham, . . . . .	429,400	-	-	976	50	116,570
Ware, . . . . .	85,510	-	-	307	27	21,500
Webster, . . . . .	134,060	-	-	566	2	56,500
Westborough, . . . . .	163,444	-	-	374	-	56,267
Westfield, . . . . .	129,011	-	-	443	14	58,814
Weston, . . . . .	452,000	-	-	740	50	123,750
Weymouth, . . . . .	536,693	-	-	1,262	12	199,058
Whitman, . . . . .	222,000	-	-	650	14	75,000
Winchendon, . . . . .	179,575	1,034	1,034	362	47	45,456
Woburn, . . . . .	1,746,035	-	-	2,793	176	515,300
Worcester, . . . . .	1,891,379	19,916	382,396	4,505	-	436,634

¹ No record.

² On May 31.

The following table shows the number of motors furnished on arc, incandescent and power circuits, not including fan motors, nor those for street railways, and the number of single and double arc lamps, June 30, 1899 :—

COMPANY.	Motors on Arc Circuits.	Motors on Incandescent Circuits.	Motors on Power Cir- cuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.
Abington and Rockland, . . . . .	-	-	-	-	-	46	7
Adams, . . . . .	-	-	-	-	13	62	-
Adams, U. S. (Townsend), . . . . .	-	-	-	-	-	-	-
Amherst, . . . . .	-	2	-	25	-	31	-
Amesbury, . . . . .	-	-	24	148½	41	36	-
Andover, . . . . .	-	-	-	5	5	24	-
Athol, . . . . .	-	-	4	35	49	10	-
Attleborough, . . . . .	-	15	-	167	113	4	15
Ayer, . . . . .	-	-	-	-	-	-	-
Beverly, . . . . .	-	-	6	14	40	92	-
Blackstone, . . . . .	-	-	-	-	37	-	-
Block Plant (Boston), . . . . .	-	9	-	15½	26	-	-
Blue Hill (Canton), . . . . .	-	-	-	-	47	-	-
Boston, . . . . .	5	-	744	3,475½	264	2,810	1,497
Bridgewater, . . . . .	-	-	-	-	35	-	-
Brookline, . . . . .	-	5	26	233½	14	433	13
Cambridge, . . . . .	-	234	-	836	-	593	44
Central Mass. (Palmer), . . . . .	-	1	-	50	-	107	-
Charlestown, . . . . .	-	10	-	47	33	226	-
Chelsea, . . . . .	-	-	28	207½	85	237	-
Chester, . . . . .	-	-	-	-	-	-	-
Church Green (Boston), . . . . .	-	63	-	630	-	-	12
Clinton, . . . . .	-	-	-	-	7	45	-
Cohasset, . . . . .	-	-	-	-	-	-	-
Cottage City, . . . . .	-	-	-	-	79	-	-
Dedham, . . . . .	-	-	-	-	-	33	-
Easthampton, . . . . .	-	-	-	-	-	44	-
Edison (Boston), . . . . .	-	2,629	-	7,504½	-	-	1,791
Edison (Brockton), . . . . .	-	52	20	331½	90	302	80
Fall River, . . . . .	-	137	-	450	87	652	95
Fitchburg, . . . . .	-	-	20	163	67	264	-
Foxborough, . . . . .	-	-	-	-	5	-	-
Framingham, . . . . .	-	-	-	-	-	44	-
Franklin (Turner's Falls), . . . . .	-	-	-	-	24	-	-
Gardner, . . . . .	-	-	-	-	59	71	-
Gloucester, . . . . .	-	-	51	254	68	45	-
Grafton, . . . . .	-	-	-	-	-	-	-
Great Barrington, . . . . .	-	-	-	-	-	-	-
Greendale (Needham), . . . . .	-	-	-	-	-	-	-
Greenfield, . . . . .	-	31	-	49½	40	18	28
Haverhill, . . . . .	-	52	89	846	109	191	-
Holyoke, . . . . .	-	-	88	138½	154	256	-
Hyde Park, . . . . .	-	-	-	-	47	161	-
Lawrence, . . . . .	-	320	-	478	176	255	103
Lee, . . . . .	-	-	-	-	-	-	-
Lehan, D. F. (Taunton), . . . . .	-	2	-	5½	-	-	-
Lenox, . . . . .	-	-	-	-	-	-	-
Leominster, . . . . .	-	-	-	-	77	74	-

COMPANY.	Motors on Arc Circuits.	Motors on Incandescent Circuits.	Motors on Power Cir- cuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.
Lewis & Son (Walpole),	-	-	-	-	-	-	-
Lexington, . . . . .	-	-	-	-	-	37	-
Lowell, . . . . .	-	-	173	1,099	388	353	-
Lynn, . . . . .	-	2	90	603	229	511	-
Malden, . . . . .	-	5	27	142½	-	303	51
Marlborough, . . . . .	-	-	-	-	12	49	35
Medfield, . . . . .	-	-	-	-	-	-	-
Medway, . . . . .	-	-	-	-	-	-	-
Milford, . . . . .	-	10	-	53	79	-	-
Millbury, . . . . .	-	-	-	-	-	35	-
Milton, . . . . .	-	1	-	2	-	-	-
Morrison and others (Braintree),	-	-	-	-	-	-	-
Nantucket, . . . . .	-	-	-	-	39	-	-
Natick, . . . . .	-	-	7	19	-	19	7
New Bedford, . . . . .	-	69	43	373½	170	233	34
Newburyport, . . . . .	-	39	-	50	156	7	-
Newton, . . . . .	-	3	-	7	-	222	17
North Adams, . . . . .	-	20	-	131	119	153	1
Northampton, . . . . .	-	-	54	184½	167	23	-
Orange, . . . . .	-	-	-	-	32	15	2
Pittsfield, . . . . .	-	1	37	327½	115	38	47
Plymouth, . . . . .	-	-	12	306	5	-	-
Quincy, . . . . .	-	-	22	128	-	100	-
Randolph, . . . . .	-	3	2	70	-	22	-
Rawson (Leicester), . . . . .	-	-	-	-	-	-	-
Salem, . . . . .	-	5	85	453½	45	227	93
Sargent, W. M. (Ayer), . . . . .	-	-	-	-	-	-	-
Shelburne Falls, . . . . .	-	-	-	-	4	-	-
Somerville, . . . . .	-	19	31	160½	21	492	8
Southbridge, . . . . .	-	-	-	-	97	2	3
South Hadley Falls, . . . . .	-	-	-	-	-	-	-
Spencer, . . . . .	-	-	-	-	73	-	-
Stoughton, . . . . .	-	-	-	-	70	-	-
Suburban (Boston), . . . . .	-	-	157	706	265	37	-
Suburban (Revere), . . . . .	-	-	-	-	112	162	-
Union (Franklin), . . . . .	-	-	-	-	44	7	-
United (Springfield), . . . . .	1	-	137	782½	383	736	-
Uxbridge and Northbridge, . . . . .	-	-	-	-	72	-	-
Waltham, . . . . .	-	-	55	211	97	95	23
Ware, . . . . .	-	-	-	-	54	16	-
Webster, . . . . .	-	-	-	-	15	59	-
Westborough, . . . . .	-	-	-	-	31	-	-
Westfield, . . . . .	-	-	-	-	34	72	-
Weston, . . . . .	-	3	-	9	1	-	-
Weymouth, . . . . .	-	-	-	-	34	-	-
Whitman, . . . . .	-	-	-	-	44	27	-
Winchendon, . . . . .	-	-	-	-	14	18	-
Woburn, . . . . .	-	-	23	163½	-	-	160
Worcester, . . . . .	-	-	126	558	185	631	134

<sup>1</sup> On May 31.

The following table shows the number of commercial lights of the different kinds installed, and the number of customers for each kind, on June 30 last:—

COMPANY.	Number of Commercial Are Lights.	Nominal Candle-power.	Number of Customers using Commercial Are Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Are Circuits.	Nominal Candle-power.	Number of Customers using only Commer- cial Incandescent Lights off Are Cir- cuits.	Number of Customers using both Are and Incandescent Lights.	Number of Customers using only Power.
Abington and Rockland,	2	1,200	2	6,820	16	338	-	-	-	2	1
Adams, .	5	2,000	4	904	16	123	-	-	-	4	-
Adams, U. S. (Townsend),	13	1,200	-	171	16	29	-	-	-	-	-
Amherst,	-	-	-	2,975	16	145	-	-	-	-	-
Amesbury,	6	1,200	6	550	16	122	12	32	-	5	11
Andover,	2	2,000	-	800	20	159	-	-	-	-	-
Athol,	7	1,200	2	3,878	16	41	-	-	-	-	-
Attleborough,	54	1,200	20	1,920	16	89	8	32	2	13	4
Beverly,	38	1,200	25	2,452	16	90	-	-	-	15	5
Blackstone,	-	-	-	880	16	49	-	-	-	-	6
Block Plant (Boston),	26	1,200	9	1,886	16	60	-	-	-	-	6
Blue Hill (Canton),	-	-	-	3,480	16	105	-	-	-	-	-
Boston,	299	1,200	446	81,534	16	1,352	46	32	7	155	337
	1,646	2,000	-	-	-	-	5	65	-	-	-
Bridgewater,	1	2,000	1	1,510	16	76	-	-	-	1	1
	-	-	-	50	32	-	-	-	-	-	-
	-	-	-	5	150	-	-	-	-	-	-
Brookline,	12	1,200	7	32,619	16	807	7	32	2	2	23
	9	2,000	-	-	-	-	2	66	-	-	-
	59	1,200	34	25,239	16	945	4	32	3	13	65
Cambridge,	44	1,000	-	164	10	-	9	65	-	-	-
	-	-	-	5,556	16	254	-	-	-	-	-
	-	-	-	109	20	-	-	-	-	-	-
	-	-	-	21	24	-	-	-	-	-	-
Central Mass. (Palmer),	-	-	-	2,350	16	53	3	65	3	6	9
Charlestown,	49	2,000	24	-	16	-	-	-	-	-	-

Chelsea, . . . . .	108	1,200	22	10,300	16	563	-	-	-	13	15
Chester, . . . . .	-	-	-	118	16	14	-	-	-	-	-
Church Green (Boston), . . . . .	12	2,000	6	{ 7,120	16	113	-	-	4	4	63
Clinton, . . . . .	7	1,200	4	{ 2,691	16	56	4	25	1	-	-
Cohasset, . . . . .	-	-	-	{ 2,163	16	45	-	-	-	-	-
{ 5	15	1,200	6	-	16	-	-	-	-	-	-
Cottage City, . . . . .	14	1,600	3	{ 4,709	16	246	-	-	3	-	-
{ 268	10	1,200	-	-	20	-	-	-	-	-	-
Dedham, . . . . .	43	1,000	-	-	-	-	-	-	-	-	-
Easthampton, . . . . .	252	1,200	581	183,165	16	4,658	-	-	365	606	-
Edison (Boston), . . . . .	45	1,600	-	-	-	-	-	-	-	-	-
{ 1,333	80	1,000	26	11,812	16	414	4	65	18	42	-
{ 35	17	1,200	-	-	-	-	-	-	-	-	-
{ 83	60	1,000	16	19,945	16	663	-	-	9	106	-
Edison (Brockton), . . . . .	110	2,000	-	-	-	-	-	-	-	-	-
{ 7	28	1,200	18	1,630	16	67	-	-	-	-	-
{ 2,000	68	1,200	4	{ 319	16	246	-	-	8	6	-
Fall River, . . . . .	-	-	-	122	16	255	16	25	4	-	-
Foxboro, . . . . .	8	1,200	-	{ 4,688	16	34	-	-	-	-	-
Fitchburg, . . . . .	-	-	25	350	16	243	5	25	10	1	-
Franklin, . . . . .	64	1,200	29	5,400	16	260	46	25	18	46	-
Franklin (Turner's Falls), . . . . .	52	1,200	-	{ 1,204	16	41	-	-	-	-	-
Gardner, . . . . .	-	-	-	7	25	7	-	-	-	-	-
Gloucester, . . . . .	-	-	-	2,774	16	154	-	-	-	-	-
Grafton, . . . . .	-	-	-	1,800	16	54	-	-	-	-	-
Great Barrington, . . . . .	-	-	-	-	-	-	-	-	-	-	-
Greendale (Needham), . . . . .	-	-	-	-	-	-	-	-	-	-	-

1 Of various sizes, owned by customers.

COMPANY	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commer- cial Incandescent Lights off Arc Cir- cuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Greenfield,	28	1,200	10	200 406 3,218 50	174	-	6 10 16 32	-	10	3
Haverhill,	109	1,200	22	7,859	216	-	16	-	15	66
Holyoke,	154	2,000	72	2,800	160	-	16	-	33	44
Hyde Park,	79	2,000	24	8,501	440	5	20	-	18	3
Lawrence,	3 240	1,200 2,000	55	768 9,374 9	477	-	16 20	-	35	92
Lee,	-	-	-	3,157	168	-	16	-	-	-
Leban, D. F. (Taunton),	-	-	-	625	1	-	16	-	-	-
Lenox,	-	-	-	1	53	-	-	-	-	-
Leominster,	77	1,200	23	6,628	368	-	16	-	19	1
Lewis & Son (Walpole),	-	-	-	935	69	-	16	-	-	-
Lexington,	-	-	-	4,374	147	-	16	-	-	-
Lowell,	270	2,000	69	20,704	453	-	16	-	38	76
Lynn,	10 229	1,200 2,000	78	18,927	674	4 1 3	16 20 25	4	30	37
Malden,	50	2,000	9	24,959	1,167	-	16	-	8	20
Marlborough,	35	1,600	19	4,900	227	9	16	5	10	-
Medfield,	7	1,200	-	-	-	-	-	-	-	-
Medway,	-	-	-	100	20	-	25	-	-	1
Millford,	32	1,200	9	1,862	94	-	16	-	-	3
Millbury,	-	-	-	15 50 1,023	68	-	8 10 16	-	6	-

[illegible]

Number not known.



COMPANY.	Number of Commercial Are Lights.	Nominal Candle-power.	Number of Customers Are Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Are Circuits.	Nominal Candle-power.	Number of Customers using only Commer- cial Incandescent Lights off Are Cir- cuits.	Number of Customers using both Are and Incandescent Lights.	Number of Customers using only Power.
Sargent, W. M. (Ayer),	-	-	-	150	16	15	-	-	-	-	-
Shelburne Falls, . . .	21	900	-	910	16	51	-	-	-	-	-
Somerville, . . .	29	1,200	22	{ 13,899	16	540	6	25	4	13	20
	6	4,000		3	25						
Southbridge, . . .	35	1,200	13	{ 779	16	121	2	16	-	6	1
South Hadley Falls,	-	-	-	520	20	26	-	-	-	-	-
Spencer, . . .	-	-	-	250	16	-	-	-	-	-	-
Stoughton, . . .	2	800	1	-	-	-	-	-	-	-	101
Suburban (Boston),	302	2,000	129	17,925	16	493	-	-	-	39	-
Suburban (Revere),	142	1,200	15	13,948	16	623	-	-	-	8	-
Union (Franklin), . .	9	1,200	3	3,144	16	139	-	-	-	1	-
United (Springfield),	386	1,200	72	31,746	16	855	14	125	-	58	52
Uxbridge and Northbridge,	-	-	-	5,080	16	243	-	-	-	-	-
Waltham, . . .	70	1,200	25	{ 6,899	16	295	-	-	-	32	16
				93	32						
Ware, . . .	19	1,200	7	107	10	100	-	-	-	6	-
				1,573	16						
Webster, . . .	10	1,200	2	927	16	88	-	-	-	-	-
Westborough, . . .	1	1,200	1	1	16	150	-	-	-	1	-
Westfield, <sup>1</sup> . . .	17	2,000	6	3,873	16	67	1	25	1	4	-
Weston, . . .	-	-	-	657	16	36	-	-	-	-	-
Weymouth, . . .	-	-	-	2,500	16	271	-	-	-	-	-
				5,470	16						



The following table shows the number of *public* lamps of each candle-power in use June 30, 1899, and the price paid, also the average number in use with the average number of hours per night, and nights per month that they were run during the year ending on that date:—

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	Price Paid.
Abington and { Rockland, . . .	{ 224	{ 25	{ 212 }	{ 5.1 }	{ 26.4 }	{ \$16 per year for incandescents.
Rockland, { North Abington, . . .	{ 20	{ 1,200	{ 20	{ 5.1 }	{ 26.2 }	{ \$70 per year for arcs.
Adams, . . .	{ 78	{ 25	{ 78 }	{ 5.1 }	{ 26.2 }	{ \$98 per year.
Amesbury, . . .	{ 52	{ 1,200	{ 49 }	{ 10.0 }	{ 30.4 }	{ \$30 per year.
Amherst, . . .	{ 2	{ 32	{ 2 }	{ 5.7 }	{ 23.2 }	{ \$75 per year.
Andover, . . .	{ 69	{ 1,200	{ 68 }	{ 4.9 }	{ 22.9 }	{ \$21.50 per year.
Athol, . . .	{ 31	{ 25	{ 31 }	{ 4.8 }	{ 25.9 }	{ \$85 per year for 30 or less; over 30, \$80 per year.
Attleborough, . . .	{ 121	{ 20	{ 106 }	{ 4.7 }	{ 24.0 }	{ \$16 per year.
Beverly, . . .	{ 29	{ 1,200	{ 29 }	{ 5.3 }	{ 23.9 }	{ \$76 per year.
Blackstone, . . .	{ 16	{ 32	{ 16 }	{ 5.6 }	{ 25.1 }	{ \$15 per year.
Blue Hill (Canton), . . .	{ 37	{ 2,000	{ 37 }	{ 10.5 }	{ 30.4 }	{ \$75 per year.
Boston, . . .	{ 62	{ 32 }	{ 66 }	{ 7.4 }	{ 25.8 }	{ 30 cents per night.
Bridgewater, . . .	{ 4	{ 40 }	{ 47 }	{ 10.5 }	{ 30.4 }	{ \$36.50 per year.
Boston, . . .	{ 47	{ 2,000	{ 47 }	{ 7.4 }	{ 25.8 }	{ \$140 per year.
Brookline, . . .	{ 2,497	{ 2,000	{ 2,401 }	{ 10.5 }	{ 30.4 }	{ \$6,500 per year for 46 arcs and 66 incandescents.
Brookline, { Boston, . . .	{ 34	{ 2,000	{ 34 }	{ 4.8 }	{ 21.9 }	{ 35 cents per night.
Brookline, { Brookline, . . .	{ 14 }	{ 32	{ 14 }	{ 10.5 }	{ 30.4 }	{ \$70 per year.
Brookline, { Brookline, . . .	{ 200	{ 2,000	{ 200 }	{ 10.5 }	{ 30.4 }	{ 12 cents per night for 32 c. p.
Brookline, { Brookline, . . .	{ 1	{ 65	{ 1 }	{ 10.5 }	{ 30.4 }	{ 20 cents per night for 65 c. p.
Brookline, { Brookline, . . .	{ 232	{ 2,000	{ 231 }	{ 10.5 }	{ 30.4 }	{ 36 cents per night for arcs.

[illegible]

Street lighting commenced June 20.

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	Price Paid.
Gardner, . . . . .	{ 12	25	12	4.9	26.7	{ \$15 per year.
Gloucester, { Gloucester, . . . . .	{ 66	1,200	64			{ \$75 per year.
Gloucester, { Gloucester, . . . . .	{ 534	95	513	6.2	20.5	{ \$15.50 per year.
Gloucester, { Gloucester, . . . . .	{ 61	1,200	57	5.6	21.9	{ \$75 per year.
Grafton, { Grafton, . . . . .	{ 203	25	189	5.0	24.7	{ \$16.38 per year.
Grafton, { Grafton, . . . . .	{ 203	25	203	5.0	24.7	{ \$12 per year; 3 lamps free.
Grafton, { Grafton, . . . . .	{ 20	25	20	8.5	28.2	{ \$14 per year.
Great Barrington, . . . . .	{ 187	32	186	5.1	27.3	{ \$250 per month for 150 lights; \$1.50 per month for each additional.
Greenfield, . . . . .	{ 21	32	21	9.0	25.0	{ \$25 per year.
Greenfield, . . . . .	{ 56	1,200	55	10.6	30.4	{ \$74.08 per year.
Haverhill, . . . . .	{ 144	2,000	144	10.8	30.4	{ \$112.80 per year.
Holyoke, . . . . .	{ 266	1,200	266	5.1	27.2	{ \$125 per year.
Hyde Park, . . . . .	{ 65	25	61	6.4	30.4	{ \$100 per year; 5 cents extra per light per night for mast arm lights.
Hyde Park, . . . . .	{ 129	2,000	124	10.4		{ \$4.532 for 119 arcs and 57 incandescents—ten-year contract from Jan. 1, 1898; additional arcs, \$70 per year; additional incandescents, \$16 per year.
Lawrence, { Lawrence, . . . . .	{ 452	20	442	6.4	30.4	{ \$16 per year.
Lawrence, { Lawrence, . . . . .	{ 162	20	146	10.4		{ \$24 per year.
Lawrence, { Lawrence, . . . . .	{ 135	1,200	127	6.4	30.4	{ \$85 per year.
Lawrence, { Methuen, . . . . .	{ 96	2,000	94	7.5	28.3	{ \$95 per year.
Lawrence, { Methuen, . . . . .	{ 21	30	17	10.4	30.4	{ \$18 per year.
Lawrence, { North Andover, . . . . .	{ 18	2,000	18	7.0	27.8	{ \$70 per year.
Lee, . . . . .	{ 1	20	1	12.0	30.3	{ \$15 per year.
Lee, . . . . .	{ 21	24	21	4.9	24.9	{ Price not affected by size of lamps or hours burned. Forty lamps at \$14 each; all others at \$12.50 each.
Lee, . . . . .	{ 11	24	11	7.3	25.7	{ \$65 per year.
Leominster, . . . . .	{ 86	30	86	11.0	26.4	{ \$72 per year.
Leominster, . . . . .	{ 60	25	53			{ \$16 per year.
Leominster, . . . . .	{ 74	1,200	14			{ \$117 per year.

Lewis & Son (Walpole),	.	.	.	260	25	202	7.0	25.9	\$15 per year.
Lexington,	.	.	.	107	30	155	5.2	24.3	\$4,500 per year for 37 arcs and 155 incandescents.
Lowell,	.	.	.	42	32	37	10.7	30.4	33 cents per light per night.
	.	.	.	37	1,200	464	8.5	28.4	\$19 per year.
	.	.	.	471	2,000	1,164	10.6	30.4	\$116.80 per year.
	.	.	.	1,164	25	6	6.6	28.6	\$16 per year.
	.	.	.	6	33	272	6.6	28.6	\$68 per year.
Lynn,	.	.	.	273	2,000	14	6.6	28.6	\$16 per year.
Nahant,	.	.	.	14	25	40	6.6	28.6	\$67 per year.
Saugus,	.	.	.	67	1,200	66	6.6	28.6	\$16 per year.
Swampscott,	.	.	.	28	25	26	6.6	28.6	\$70 per year.
	.	.	.	109	1,200	105	5.1	28.1	48 arcs and 402 incandescents for \$11,199.84 per year; additional lamps: incandescents, \$16 each; arcs, \$105 each.
Everett,	.	.	.	456	25	481	8.2	28.9	
	.	.	.	54	1,200	84	8.1	28.7	
	.	.	.	984	25	887	8.2	28.9	
Malden,	.	.	.	100	1,200	19	10.4	30.4	\$23,000 per year for all the lights.
	.	.	.	634	25	519	5.1	28.1	\$15.50 per year.
Medford,	.	.	.	89	1,200	84	8.2	29.0	One lamp free; others \$98 per year.
Melrose,	.	.	.	467	25	460	8.0	28.2	\$16.50 per year.
	.	.	.	49	1,200	47	6.1	28.5	\$76.68 per year.
Marlborough,	.	.	.	186	25	186	6.5	30.4	\$17.50 per year.
Medway,	.	.	.	54	1,200	54	5.2	30.0	\$90 per year.
Millford,	.	.	.	150	25	150	5.2	30.4	\$8.33 per year.
	.	.	.	80	25	68	5.9	30.4	\$22.50 per year.
Millbury,	.	.	.	47	1,200	48	4.3	26.1	\$100 per year.
	.	.	.	6	32	6	4.3	26.1	\$2,463 per year for 35 arcs and 6 incandescents.
Milton,	.	.	.	35	1,200	35	7.9	27.9	\$22.50 per year.
Nantucket,	.	.	.	501	25	530	4.3	21.0	\$2,400 per year for 24 arcs and 57 incandescents to 11 P.M., June, July, August and September till 12 P.M.
Nantucket,	.	.	.	57	25	57	6.4	28.6	\$19.74 per year.
	.	.	.	26	1,200	26	6.4	28.6	\$78.96 per year.
Natick,	.	.	.	214	25	210	6.4	28.6	\$19.74 per year.
Wayland,	.	.	.	18	1,200	19	6.4	28.6	
	.	.	.	21	25	21			

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
{ New Bedford, .	67	16	63	9.9	26.5	7 cents per light per night.
	1	50	1	10.2	26.4	21 cents per light per night.
	203	2,000	202	9.9	26.5	35 cents per light per night during July August and September; 38 cents per night balance of year.
{ Fairhaven, .	95	16	90	5.6	20.0	64 cents per light per night.
	5	16	5	8.1	24.7	7 cents per light per night.
	2	20	11	5.4	24.2	{ \$20 per year. \$30 per year. \$73.50 per year.
{ Newburyport, . . . .	148	1,200	148	6.2	30.3	{ \$15.50 per year. \$100 per year. \$13.50 per year.
	882	25	849	5.7	25.4	{ \$100 per year. \$100 per year.
	188	1,200	189	10.4	30.4	13 cents per light per night.
{ Newton, Watertown, . . . .	362	25	360	4.8	24.0	26 cents per light per night.
	29	1,200	29	7.6	27.5	\$67.50 per year.
	34	45	33	5.0	26.8	{ \$100 per year. \$24 per year for incandescents.
{ North Adams, . . . .	144	1,200	144	6.0	30.4	{ \$75 per year for arcs. Inside mile circle \$15.50 per year; outside, \$18.
	158	1,200	138	5.2	25.5	{ \$22.50 per year. \$62.50 per year.
	3	25	2	9.3	29.1	\$95 per year.
{ Orange, . . . .	47	1,200	47	5.1	25.2	{ \$18 per year. \$20 per year.
	2	1,500	47	5.2	25.5	{ \$42 per year. \$20 per year.
	487	25	433	5.7	30.4	{ \$75 per year. \$13.50 per year.
{ Pittsfield, . . . .	76	1,200	41	5.2	25.5	{ \$25 per year. \$37.50 per year.
	284	25	64	6.0	30.4	{ \$25 per year. \$37.50 per year.
	47	25	47	5.1	25.2	{ \$25 per year. \$37.50 per year.
{ Dalton, . . . .	375	25	363	5.2	30.4	{ \$25 per year. \$37.50 per year.
	100	1,200	97	5.7	30.4	{ \$25 per year. \$37.50 per year.
	100	25	123	5.7	30.4	{ \$25 per year. \$37.50 per year.
{ Plymouth, . . . .	22	50	123	5.7	30.4	{ \$25 per year. \$37.50 per year.
	1	75	22	5.7	30.4	{ \$25 per year. \$37.50 per year.
	22	2,000	22	5.7	30.4	{ \$25 per year. \$37.50 per year.
{ Quincy, . . . .	22	50	123	5.7	30.4	{ \$25 per year. \$37.50 per year.
	1	75	22	5.7	30.4	{ \$25 per year. \$37.50 per year.
	22	2,000	22	5.7	30.4	{ \$25 per year. \$37.50 per year.
{ Randolph, . . . .	22	50	123	5.7	30.4	{ \$25 per year. \$37.50 per year.
	1	75	22	5.7	30.4	{ \$25 per year. \$37.50 per year.
	22	2,000	22	5.7	30.4	{ \$25 per year. \$37.50 per year.

Rawson (Leicester), . . .	165	25	162	4.3	24.1	\$20 per year.
Salem, . . . . .	622	30 }	637	10.6	30.3	{ \$22.25 per year. \$8.4 cents per light per night.
Shelburne Falls, { Buckland, . . .	193	2,000	187	6.0	27.0	{ \$13 per year. \$80 per year.
Shelburne, . . .	35	25	35	5.0	27.0	{ \$13 per year. \$80 per year.
Somerville, . . .	2	1,200	2	6.6	30.4	{ \$24.80 per year; additional lights \$25 per year. \$79.38 per year; additional lights \$80 per year.
Somerville, { Arlington, . . .	163	32	146	10.5	30.4	{ \$25 per year. \$110 per year.
Somerville, { Somerville, . . .	212	25	212	5.2	23.0	{ \$15.50 per year. 28½ cents per light per night.
Southbridge, . . .	362	1,200	361	5.2	27.0	{ \$18 per year.
Southbridge, . . .	86	25	88	5.2	27.0	{ \$18 per year.
South Hadley Falls, { Chicopee, . . .	61	65	61	5.2	27.0	{ \$18 per year.
South Hadley Falls, { So. Hadley Falls, . . .	32	40	32	5.2	27.0	{ \$18 per year.
Spencer, . . . . .	170	40	170	5.2	27.0	{ \$18 per year.
Spoughton, . . . . .	73	1,200	73	5.5	23.7	{ \$27 cents per light per night.
Suburban, { Revere, . . .	182	800	183	5.7	24.1	{ \$45 per year.
Suburban, { Winthrop, . . .	67	25	61	8.5	28.7	{ \$22 per year. \$94 per year.
Union (Franklin), . . .	110	1,200	111	6.1	25.8	{ \$18.50 per year. \$87 per year.
Union (Franklin), . . .	65	1,200	64	3.6	23.3	{ \$15 per year.
Union (Franklin), . . .	12	20	12	4.6	23.3	{ \$27 per year. No charge for 55 c. p. lamps.
Union (Franklin), . . .	40	25	40	10.8	30.4	{ \$75 per year.
United (Springfield), { Ludlow, . . .	1	65	1	12.2	30.4	{ \$24 per year.
United (Springfield), { Springfield, . . .	42	1,200	42	10.8	30.4	{ \$75 per year.
United (Springfield), { W. Springfield, . . .	20	25	20	6.6	30.4	{ \$75 per year.
United (Springfield), { W. Springfield, . . .	12	1,200	12	10.8	30.4	{ \$75 per year.
Uxbridge and Northbridge, { Northbridge, . . .	718	32	685	3.8	25.0	{ \$20 per year.
Uxbridge and Northbridge, { Northbridge, . . .	274	1,200	273	3.8	25.0	{ \$20 per year.
Uxbridge and Northbridge, { Uxbridge, . . .	14	25	14	3.8	25.0	{ \$20 per year.
Uxbridge and Northbridge, { Uxbridge, . . .	4	2,000	4	3.8	25.0	{ \$20 per year.
Uxbridge and Northbridge, { Uxbridge, . . .	36	25	36	3.8	25.0	{ \$20 per year.
Uxbridge and Northbridge, { Uxbridge, . . .	5	2,000	5	3.8	25.0	{ \$20 per year.
Uxbridge and Northbridge, { Uxbridge, . . .	36	2,000	36	3.8	25.0	{ \$20 per year.



COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Waltham, . . . . .	{ 50	25	{ 50	6.8	30.4	{ 8 cents per light per night.
Ware, . . . . .	{ 140	1,200	{ 139	5.0	26.0	{ 23 cents per light per night.
	{ 51	1,200	{ 51			{ \$75 per year for first 40 lights; \$60 per year for each additional; one are free.
Webster, { Dudley, . . . . .	{ 62	25	{ 62	5.4	30.4	{ \$15.50 per year.
	{ 3	1,200	{ 3			{ \$80 per year.
Webster, { Webster, . . . . .	{ 15	25	{ 4	5.4	30.4	{ \$15.50 per year.
	{ 61	1,200	{ 58			{ \$80 per year.
Westborough, . . . . .	{ 43	82	{ 43	4.8	25.2	{ \$22.65 per year.
Weston, . . . . .	{ 30	1,200	{ 30			{ \$66 per year.
	{ 294	25	{ 290	5.1	23.3	{ \$12.50 per year.
Weymouth, . . . . .	{ 1	2,000	{ 1	5.2	25.3	{ \$62.50 per year.
	{ 263	25	{ 233			{ \$17 per year.
	{ 33	1,200	{ 33			{ \$70 per year.
Whitman, . . . . .	{ 123	25	{ 137	5.2	21.7	{ \$12.50 per year.
	{ 14	32	{ 27			{ \$80 per year.
Winchendon, . . . . .	{ 27	1,200	{ 27	4.8	23.8	{ \$15 per year.
	{ 40	25	{ 32			{ \$75 per year.
Stoneham, { . . . . .	{ 27	1,200	{ 26	5.9	21.4	{ \$15 per year.
	{ 120	25	{ 120			{ \$85 per year.
Winchester, { Woburn, . . . . .	{ 27	2,000	{ 27	5.9	21.4	{ \$15 per year.
	{ 199	25	{ 194			{ \$85 per year.
	{ 20	2,000	{ 20			{ \$15 per year.
Woburn, { . . . . .	{ 380	25	{ 380	5.9	21.4	{ \$74 per year.
	{ 74	2,000	{ 74			{ \$24 per year.
Worcester, { Woburn, . . . . .	{ 19	32	{ 24	10.6	30.4	{ 32 cents per light per night.
	{ 609	2,000	{ 601			

The following table shows the prices charged by the several electric light companies for commercial lights on June 30, 1899: —

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Abington and Rockland,	20 cents, .	-	1 cent, .	-	-	20 cents per kilowatt hour by meter.	Ten per cent. discount if paid before the 15th of the month; customers pay for wiring and renewals. Lamp renewals free.
Adams, . . . .	-	1 cent, .	-	For 16 c. p. lights in business places open 6 nights per week until 11 p.m., \$12.00; open 4 nights per week, \$9.00 per year. 50 to 75 cents per lamp per month.		\$4.00 per light per month, .	Lamp renewals 20 cents each. Wiring and all lamps at consumer's expense; meter rental, 25 cents per month; minimum monthly bill, \$1.25; if meter is owned by customer, \$1.00.
Adams U.S.(Townsend),	25 cents, .	-	-	10 c. p. lamps, 3 nights per week, \$7.00 per year, and \$1.00 per year additional for each additional night per week; 16 c. p. lamps, 3 nights per week, \$8.00 per year, and \$1.00 per year additional for each additional night per week; 20 c. p. lamps, 3 nights per week, \$9.00 per year, and		-	
Amesbury, . . . .	-	1 cent, .	-			-	

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Amesbury — <i>Con.</i> ,	-	-	-	\$1.00 per year additional for each additional night per week; 32 c. p. lamps, 3 nights per week, \$16.00 per year, and \$2.00 per year additional for each additional night per week. Contracts based on meter rate.	-	-	Wiring at customer's expense; renewals at cost. On bills for 50,000 watts and over, 19 cents, 16¢ per cent. discount; customers pay 22 cents each for renewals, with an allowance of 8 cents for old lamps returned. Arc lights are run only when street lights are used; wiring and renewals at customer's expense. Customers pay for all incandescent lamps; 25 cents each for 8 or 16 c. p. lamps; wiring nearly at cost; discount from meter rate of 20 per cent. on bills for 16,000 watt hours or over.
Amherst,	20 cents,	1 cent,	-	-	-	-	
Andover,	20 cents,	-	-	-	-	-	
Athol,	20 cents,	-	-	\$15.00 per lamp per year for 32 c. p. lamps; 6 or less 16 c. p. lamps from 75 cents to \$1.10 per lamp per month.	\$10.50 per lamp per month, run 6 nights per week; \$6.50 running 3 nights per week. Special rates for 4 or more lights.		
Attleborough,	25 cents,	-	-	50 cents to \$1.50 per lamp per month.	5 cents per inch of carbon burned for stores, 8 cents for factories.		

Beverly, . . . . .	25 cents, .	-	-	16 c. p. lamps, 7 nights per week, \$1 10¢ per month; 6 nights per week, \$1.00 each per month; 5 nights per week, 93 cents each per month; 4 nights per week, 87½ cents; 3 nights per week, 82 cents each per month.	40 cents per light per night. Discount of 10 per cent. if paid on or before the 15th of the month.	Customers pay for wiring and renewals nearly at cost; 10 per cent. discount from meter rates for payment within 15 days.
Blackstone, . . . . .	15 cents, .	-	-	-	-	Wiring at cost; renewals free.
Block Plant, . . . . .	16¢ cents, .	-	-	-	60 cents per lamp for 12 hours burning.	Customers pay for wiring. Renewals free.
Blue Hill (Canton), . . . . .	-	1 cent,	-	\$10.00 per 16 c. p. light per year, burning every night; \$6.00, burning 4 nights per week until 9 P.M.	-	Open wiring \$2.00 per outlet, \$3.00 per outlet concealed. Lamp renewals 25 cents each; \$2.75 per dozen.
Boston, . . . . .	-	-	1 cent,	-	40 to 65 cents per light per night according to number of lights and length of burnings.	Inside incandescent wiring charged to customer at cost; lamps furnished and renewed free, except those broken by customer. Special meter rates for very large consumers. Minimum charge of \$1.00 per month, 10 per cent. discount on bills for incandescent lighting according to size of bill.
Bridgewater, . . . . .	-	1 cent,	-	\$10.00 per year for each 16 c. p. lamp.	\$70.00 per lamp per year,	Wiring \$2.00 per lamp, open wiring; \$2.75 per lamp for concealed work. Lamp renewals free to contract customers; to meter customers 35 cents per lamp.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Brookline, . . . .	18 cents, .	2 cents, .	1 cent, .	-	For lights burning 1 night to 11 P.M. and 6 nights per week not later than 6 P.M., \$21 per lamp per year; not later than 7 P.M., \$27.75 per year; not later than 8 P.M., \$42.00 per year; not later than 9 P.M., \$58.00 per year; not later than 10 P.M., \$73.00 per year. For lights burning not later than 11 P.M., 7 nights per week, \$100 per year.	Lamp renewals free in Boston, except Brighton district.
Cambridge, . . . .	16½ cents, .	1 cent, .	-	-	To 9 o'clock, 6 nights per week, \$84.00 per year; to 12 o'clock, 6 nights per week, \$100.00 per year; to 12 o'clock every night, \$120.00 per lamp per year.	Consumers pay 16 cents each for renewals. Fifteen per cent. discount from meter rates on bills paid before the 15th of the month.
Central, Mass., . . . .	25 cents, .	-	-	-	-	Wiring at cost. Renewals free.
Charlestown, . . . .	20 cents, .	-	-	-	50 cents per night per light, .	Lamp renewals free. No free wiring.
Chelsea, . . . .	-	-	1 cent, .	16 c. p. lamps, \$1.25 each per month for stores.	40 cents per lamp per night until 12 P.M., 25 cents until 6.30 P.M.	First lamp installation free; renewals 25 cents each.
Chester, . . . .	-	-	1 cent, .	-	-	Discounts up to 20 per cent. according to kind of installation and amount burned.

Church Green (Boston),	-	1 cent,	-	-	6 cents per lamp hour,	Renewals free; 25 per cent. discount on bills for incandescent lights by meter. Wiring at cost; renewals, 25 cents each.
Clinton, . . . . .	20 cents,	-	-	\$1.00 per light per month,	One light, \$8.33 per month; 2 lights, \$7.50 each; 3 lights, \$7.00 each; 4 or more lights, \$6.50 each.	Customers pay for lamps and renewals. No free wiring.
Cohasset, . . . . .	20 cents, <sup>1</sup>	-	-	Special contract rates for each customer.	-	-
Cottage City, . . . . .	-	-	-	-	Single lights, \$50.00 per season of 92 days; 2 lights, \$45.00 each; 4 or more, \$40.00 each.	Customers pay for lamps and renewals. No free wiring.
Dedham, . . . . .	20 cents,	-	-	Contracts based on \$10.00 per lamp per year burning until 10 P.M.	\$70.00 per year per lamp,	Customers pay for renewals at cost plus 10 per cent. No free wiring.
Edison (Boston), . . . .	-	1 cent,	-	-	Five ampere lamps, 11 cents per lamp per hour; 4 ampere lamps, 9 cents per hour; 3 ampere lamps, 7 cents per hour.	Incandescent lamp renewals free. Special discounts to large consumers. No free wiring.
Edison (Brockton), . . .	20 cents,	-	-	-	Full arc, 2 nights per week, each lamp \$7.00 per month; 4 nights, \$8.00; 6 nights, \$9.00; 7 nights, \$10.00.	Lamp renewals free. No free incandescent wiring.
Fall River, . . . . .	15 cents,	-	-	-	First 3 lights, \$7.00 each per month; next 4 lights, \$6.00 each per month; each succeeding light, \$5.00.	Lamp renewals free. No free incandescent wiring.
Fitchburg, . . . . .	20 cents,	-	-	\$1.50 per month for each 16 c. p. lamp.	One light, 3 nights per week, \$8.00 per month; 2 or more lights, 3 nights, \$7.00 per month each; 1 light 6 nights per week, \$9.00 per month; 2 or more lights, 6 nights,	No free wiring; customers pay for lamps and renewals.

<sup>1</sup> Public buildings and halls 25 cents.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Fitchburg — <i>Con.</i> , .	-	-	-	-	\$8.00 per month each; 1 light, 7 nights per week, \$10.00 per month; 2 or more lights 7 nights, \$9.00 per month each.	
Foxboro, . . .	-	1 cent,	-	-	Every night, \$8.00 per lamp per month; 3 nights per week, \$6.00 for first, \$5.00 for each additional lamp.	No free wiring nor lamps; renewals 20 cents each. No free wiring; renewals free.
Framingham, . . .	-	-	-	Every night, \$1.00 per lamp per month; 6 nights per week, 90 cents.	-	
Franklin (Turner's Falls).	-	-	-	Four nights in the week to 9 p.m., \$7.00 per year; 6 nights in the week to 11 p.m., \$10.00; 7 nights, \$11.00 per lamp. Stores, \$7.50, \$9.00 or \$10.50 per lamp per year, for 4, 5 or 6 nights per week.	-	Wiring and renewals free.
Gardner, . . .	25 cents; 50 cents for shops and factories, running until 6 p.m. only.	-	-	-	For yearly contract, 6 nights per week, \$77.78 per lamp; 6 nights, \$66.67; 4 nights, \$55.55. Two arcs under contract, 5 per cent. off regular price. Three or more arcs under contract, 16 2/3 per cent. off regular price.	Incandescent lamp renewals free to meter customers. Wiring at customer's expense. Discount from regular rates on arcs and incandescents of 10 per cent. if paid before the 10th of the month.
Gloucester, . . .	18 cents; transient customers 20 cents.	-	-	\$1.00 per month for each 16 c. p. lamp.	Running every night to 11 p.m., one lamp, \$9.00 per month; two or more lamps \$8.00 each. One lamp 6 nights per	Wiring at cost; renewals free to contract customers; to meter customers at cost.





COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Lawrence, . . .	18 cents, .	-	1 cent, .	-	Two nights per week, May to September, \$5.50, balance of the year, \$6.00 per lamp per month; 3 nights per week, \$6.00; 4 nights \$7.50; 6 nights, \$8.00; 7 nights, \$9.00.	Discount for incandescent lights, 5 per cent. on monthly bills under \$6.00 and 10 per cent on other bills if paid by the 15th of the month. Wiring at customer's expense, lamps free.	
Lee, . . .	20 cents, .	-	-	\$9.00 to \$10.00 per lamp per year.	-	Wiring and renewals at customer's expense.	
Lenox, . . .	-	10 to 11 mills.	-	-	-	Wiring and renewals at customer's expense.	
Leominster, . . .	20 cents, .	-	-	Lights running until 10 o'clock, \$10.00 each per year; until 12 o'clock, \$12.00; all night, \$18.00.	Running until 11 p.m. 7 nights per week, \$60.00 per lamp per year; 3 nights, \$50.00 per year.	Renewals 25 cents each. No free wiring. Minimum monthly charge for incandescent lighting, 75 cents.	
Lewis & Son (Walpole), . . .	15 cents, .	-	-	-	-	Renewals at cost. No free wiring.	
Lexington, . . .	27 cents, .	1½ cents, .	-	-	-	Wiring and renewals at customer's expense. Discounts if bills are paid on or before the 10th of the month; on monthly bills of \$10.00 or less, 10 per cent.; over \$10.00 and less than \$20.00, 15 per cent.; \$20.00 and under \$30.00, 20 per cent.; \$30.00 and over, 25 per cent.	

Lowell, . . . . .	11 cents, .	-	-	Monthly rates per lamp: for 1 or 3 lamps, \$8.00; for 4 or 5, \$7.50; for 6 or 7, \$7.00; for 8 or 9, \$6.50; for 10 to 19, \$6.10; for 20 to 29, \$5.50; for 30 or over, \$5.00.	Renewals at customer's expense. No free wiring. Minimum charge for incandescent lighting, \$12.00 per year.
Lynn, . . . . .	13 cents, .	-	-	One or 2 lights 7 nights per week to 11 P.M., \$8.00 per month; 3 or more \$7.50; 6 nights to 11 P.M., 1 or 2, \$7.00; 3 or more, \$6.50; 4 nights to 6.30 P.M., 2 nights to 11 P.M., 1 or 2, \$5.50; 3 or more, \$5.00.	Lamps and renewals free on contract lights only. Wiring at customer's expense. Discount on incandescent lighting by meter of 2 cents per K. W. hour on all bills exceeding \$50.00 in any six months ending June 30 or Dec. 31, and 4 cents per K. W. hour if bills exceed \$150.00 during like period.
Malden, . . . . .	25 cents, .	-	-	From \$60.00 to \$100.00 per lamp per year according to number of lamps and hours burned.	Lamps and renewals for contract lights free. For metered lights, renewals 20 cents each. Twenty per cent. discount on bills paid within 15 days.
Marlborough, . . . . .	20 cents, .	-	-	Burning 6 or 7 nights per week, 1 light \$8.50 per month; 2 or more, \$7.50 each; 3 nights per week, 1 light, \$7.00 per month; 2 or more lights, \$5.00 each; 2 nights per week, 5 per cent. less.	Renewals free.
Medfield, . . . . .	20 cents, .	-	1 cent,	16 c. p. lamps in stores closing 3 nights a week at 6 P.M., \$10.00 per light per year; closing 4 nights per week, \$9.50; in stores averaging 6 nights per week until 9 P.M., \$12.00; until 11 P.M., \$13.50; until 12 P.M., \$15.00 per lamp per year. 16 c. p. lamps burning until 10 P.M., \$1.00 per month; until 12 P.M., \$1.25; all night, \$1.50. Upon yearly	-

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Medfield — <i>Con.</i> , . . .	-	-	-	contracts until 9 P.M., \$6.00 per year; until 10 P.M., \$8.50; until 12 P.M., \$14.00 per year.	-	-	-
Milford, . . . . .	25 cents, .	-	-	-	-	25 cents per kilowatt hour,	Discounts for payment within 10 days; on bills of 1,000 to 50,000 watt hours, 20 per cent.; 50,- 000 to 75,000, 25 per cent.; 75,000 to 100,000, 30 per cent.; 100,000 to 150,000, 35 per cent.; 150,000 to 500,000, 40 per cent.; over 500,000, 60 per cent. In- candescent renewals 25 cents each.
Milbury, . . . . .	20 cents; 15 cents for stores and hotels.	-	-	Running until 10 P.M., for 1 to 4 lamps, \$10.00 per lamp per year.	-	-	Wiring at cost. Lamp re- newals 30 cents each, \$3.00 per dozen. All bills paid on or before the 15th subject to the following discounts: \$6.00 to \$15.00, 5 per cent.; over \$15.00, 10 per cent. No free wiring. Renewals at cost plus 10 per cent.
Milton, . . . . .	20 cents, .	1 cent,	-	-	-	-	-
Morrison and others (Braintree). . . . .	-	-	6 mills, .	\$3.00 to \$4.00 per 16 c. p. lamp per year.	-	-	Wiring and renewals at cost.
Nantucket, . . . . .	-	-	-	\$10.00 per 16 c. p. lamp per year.	-	\$100.00 per light per year,	-

Natick, . . . . .	20 cents, .	-	-	First three lamps, \$1.20 per month each; second three, \$1.00; third three, 80 cents; fourth three, 60 cents; additional lamps, 50 cents each.	First light, \$8.00; 2d light, \$7.00; 3d light, \$6.00 per light per month.	No free wiring. Renewals free. Discount on incandescent lighting, 10 per cent. from meter rates if paid before the 15th of the month.
New Bedford, . . . . .	-	-	1 cent,	-	Various contracts on the basis of 5 cents per hour, and rent of lamp at \$5.00 each for 10 lamps or over, and \$10.00 each for less than 10 lamps.	Discounts for payment on or before the 10th of the month on bills of \$8.00 per month and under for metered lights, 5 per cent.; \$8.00 to \$16.00, 10 per cent.; \$16.00 to \$20.00, 15 per cent.; over \$20.00, 25 per cent. Wiring at cost. Renewals free.
Newburyport, . . . . .	-	-	-	Series incandescent lights, 66 c. p., 4 to 7 nights per week, 1 light, \$5.00 per month; 2 lights, \$4.75 each; 3 lights, \$4.50 each; 4 lights, \$4.25 each; 5 or more, \$4.00 each. One to 3 nights per week, 1 light, \$3.50 per month; 2 lights, \$3.37 1/2 each; 3 lights, \$3.25 each; 4 lights, \$3.12 1/2 each; 5 lights, \$3.00 each; 6 or more, \$2.89 1/2 each. Direct current incandescent, 20 c. p. lamps, 4 to 7 nights per week, \$1.25 each per month; 1 to 3 nights per week, \$1.00; 82 c. p. lamps, 4 to 7 nights, \$2.00 each per month; 1 to 3 nights per week, \$1.60.	4 to 7 nights per week, 1 light, \$10.00 per month; 2 lights, \$9.00 each; 3 or more, \$8.00 each; 1 to 3 nights per week, 1 light, \$7.00 per month; 2 lights, \$6.25 each; 3 or more, \$5.67 each.	Eight per cent. discount from the prices for incandescent lights, and a further discount of 5 per cent. on all bills paid before the 10th of the month. Renewals at cost; wiring at consumer's expense.

COMPANY.	INCANDESCENT LIGHTS.				Aero Lights.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Newton, . . . .	25 cents, .	-	-	-	25 cents per 1,000 watt hours,		20 per cent. discount if paid on or before the 20th of month. Wiring at customer's expense; renewal lamps at 18 cents each.
North Adams, . . . .	17½, 15 and 14 cents, according to amount burned.	-	-	\$1.11 per lamp per month,	Single lamp, 40 cents per night; 2 lamps, 30 cents each; 3 or 4, 25 cents each; 5 or more, 20 cents each.		Renewals free. Wiring done by customer. Discounts on monthly bills of 10 per cent. if paid on or before the 15th of the month.
Northampton, . . . .	20 cents, .	-	-	-	\$75.00 per light per year burning every night till 10 P.M.; \$100.00 till midnight.		Lamp renewals to contract customers free, to customers by meter 25 cents each.
Orange, . . . .	15 to 20 cents.	-	-	65 cents to \$1 per lamp per month according to number of hours used per week and number of lamps.	-		No free wiring. Renewals 25 and 30 cents each. Incandescent meter rates vary according to amount used.
Pittsfield, . . . .	24 cents, .	1.2 cents, .	-	-	For yearly service, burning from dusk until 9.30 P.M. six evenings per week, one lamp \$108.00, two or more, \$96.00 each; until 6.30 P.M. one evening and until 9.30 P.M. five evenings per week, for one lamp, \$96.00, for two or more, \$84.00 each; until 6.30		Customers pay for wiring and renewals. Rate on monthly bills of from 250 to 500 ampere hours, 1.1 cents per ampere hour; 500 to 1,500, 1 cent; 1,500 to 2,500, 0.9 cent; 2,500 to 3,500, 0.8 cent; 3,500 or more, 0.7 cent;

15 per cent. discount on all bills for incandescent lighting if paid on or before the fifteenth of the month. Rate on monthly bills for 12,000 to 25,000 watt hours, 22 cents, for 25,000 to 75,000, 20 cents, for 75,000 to 125,000, 18 cents, for 125,000 to 175,000, 16 cents, for more than 175,000 watt hours, 14 cents per thousand. Five per cent. discount on all bills for incandescent lighting if paid on or before the fifteenth of the month.

P.M. two evenings and 9.30 P.M. four evenings, one lamp \$84.00, two or more, \$72.00 each; until 6.30 P.M. three evenings and 9.30 P.M. three evenings, one lamp \$72.00, two or more, \$60.00 each; until 6.30 P.M. four evenings, and 9.30 P.M. two evenings, one lamp \$60.00, two or more, \$48.00 each; until 6.30 P.M. five evenings and 9.30 P.M. one evening, one lamp \$48.00, two or more, \$36.00 each. For five months' service from April 1 to September 1, burning from dusk until 9.30 P.M. six evenings per week, one lamp \$35.00, two or more, \$32.00 each; until 6.30 P.M. one evening and 9.30 P.M. five evenings per week, one lamp \$32.00, two lamps, \$28.00 each; until 6.30 P.M. two evenings and 9.30 P.M. four evenings, one lamp, \$28.00, two or more, \$25.00 each; until 6.30 P.M. three evenings and 9.30 P.M. three evenings, one lamp, \$25.00, two or more, \$21.00 each; until 6.30 P.M. four evenings, and 9.30 P.M. two evenings, one lamp \$21.00, two or more \$17.00 each; until 6.30 P.M. five evenings and 9.30 P.M. one

COMPANY.	INCANDESCENT LIGHTS.				AND LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Pittsfield — Con., . . .	-	-	-	-	evening, one lamp \$17.00, two or more, \$15.00 each. For seven months' service from September 1 to April 1, burning from dusk until 9.30 P.M. six evenings per week, one lamp \$79.00, two or more \$70.00 each; until 6.30 P.M. one evening and 9.30 P.M. five evenings, one lamp \$70.00, two or more \$62.00 each; until 6.30 P.M. two evenings and 9.30 P.M. four evenings, one lamp \$62.00, two or more \$53.00 each; until 6.30 P.M. three evenings, and 9.30 P.M. three evenings, one lamp \$53.00, two or more, \$45.00 each; until 6.30 P.M. four evenings and 9.30 P.M. two evenings, one lamp \$45.00, two or more, \$37.00 each; until 6.30 P.M. five evenings and 9.30 P.M. one evening, one lamp \$37.00, two or more, \$27.00 each. The above rates for inside lights. When only outside lights are used, burning every night to 9.30	

Plymouth,	.	. .	20 cents,	-
Quincy,	.	. .	1 cent,	-
Randolph,	.	. .		-

90 cents per lamp per month for 16 c. p. lamps.

Monthly rates for 16 c. p. lamps : one to three lamps, 75 cents each ; four lamps, 70 cents ; five lamps, 68 cents ; six lamps, 60 cents ; seven lamps, 55 cents ; eight lamps, 50 cents each.

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F.M., one lamp \$108.00, two or more, \$66.00 each per year. Same service from April 1 to September 1, one lamp \$35.00, two or more, \$32.00 each. Same service from September 1 to April 1, one lamp, \$79.00, two or more, \$70.00 each. For outside arcs burning every night until 9.30 P.M., if incandescent lamps are used inside, one lamp, \$96.00, two or more, \$84.00 each per year. Same service April 1 to September 1, one lamp \$32.00, two or more, \$28.00 each. Same service from September 1 to April 1, one lamp \$70.00, two or more, \$62.00 each. Occasional service 10 cents per lamp per hour. 30 cents per carbon, . . . \$78.00 per light per year, moon schedule.

Wiring nearly at cost. Renewals at cost.  
Renewals at 25 cents each. 10 lamps or over 10 per cent less. Wiring at customer's expense.  
Customer pays for wiring. Renewals 25 cents each.

**Wiring nearly at cost. Renewals at cost.  
Renewals at 25 cents each. 10 lamps or over 10 per cent. less. Wiring at customer's expense. Customer pays for wiring. Renewals 25 cents each.**



COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Rawson (Leicester),	25 cents, .	-	-	-	-		Renewals 22½ cents, \$2.50 per dozen, and wiring at customer's expense. Dis- counts: if paid on or be- fore the tenth of the month, on bills of \$10 or less 10 per cent., over \$10, 15 per cent. Wiring at cost. For arc lamps 5 per cent. and for incan- descent lights 25 per cent. discount for prompt pay- ment; 10 per cent. addi- tional on bills over \$500 per year and a further 10 per cent. on bills over \$1,000 per year. Special rates for summer resort lighting.
Salem, . . . .	20 cents, .	-	-	-	-	\$11.50 per lamp per month for 7 nights per week to 11 o'clock; \$10.00 per month for 6 nights to 11 o'clock; \$8.50 for one night to 11 o'clock, 2 to 10.30 and 3 nights per week to 6.30; \$7.00 for 1 night to 11 o'clock and 5 nights to 6.30.	Renewals free. Wiring at cost. For arc lamps 5 per cent. and for incan- descent lights 25 per cent. discount for prompt pay- ment; 10 per cent. addi- tional on bills over \$500 per year and a further 10 per cent. on bills over \$1,000 per year. Special rates for summer resort lighting.
Sargent, W. M. (Ayer),	-	-	-	75 cents per lamp per month,	-		Wiring at customer's ex- pense. Renewals free.
Shelburne Falls, . .	-	-	1 cent, .	Special rates, . . . .	-		Wiring and renewals at cost.
Somerville, . . . .	20 cents, .	-	-	-	-	\$60.00 to \$182.50 per year, .	Renewals 20 cents each. No free wiring. Discount on incandescent light bills for payment before the fifteenth of the month: 10

Southbridge, . . . . .	-	-	-	Burning 4 nights per week, \$60.00 per light per year; 7 nights, \$80.00.	per cent. on bills of \$10 and under; over \$10.00, 15 per cent. Wiring and renewals at cost.
South Hadley Falls, . . . . .	20 cents, .	-	-	<p>\$10.00 per lamp per year for 6 nights per week until 10 p.m.; 7 nights per week until 12 p.m., \$12.00.</p> <p>6 nights per week to 6.30 p.m., \$6.00 per lamp per year; to 6.30 p.m. ordinarily and to 10 p.m. 2 nights per week, \$7.20; to 6.30 p.m. ordinarily and to 10 p.m. 3 nights per week, \$7.80; to 6.30 p.m. ordinarily and to 10 p.m. 4 nights per week, \$8.40; to 9 p.m., 6 nights per week, \$8.40; to 10 p.m., 6 nights per week, \$10.00; to 11 p.m., 6 nights, \$11.00. Prices are for 16 c. p. lamps.</p>	5 per cent discount on bills for lights by contract paid within 5 days. Wiring and renewals at cost.
Stoughton, . . . . .	-	-	-	Burning until 12 p.m., \$1.00 per lamp per month; until daylight, \$1.50 per lamp per month.	Renewals at 25 cents per lamp. Discount of 10 per cent. from meter rates for prompt payment.
Suburban (Revere), . . . . .	20 cents, .	-	-	-	Renewals free. No free wiring.
Suburban (Boston), . . . . .	20 cents, .	-	-	-	Renewals free. No free wiring.
Union (Franklin), . . . . .	20 cents, .	-	-	<p>16 c. p. lamps, every night, \$1.00 per lamp per month; 5 nights per week, 90 cents; 4 nights, 80 cents;</p> <p>Burning 6 nights per week, \$6.50 per lamp per month; 6 nights, \$6.00 per month; 4 nights, \$6.50; 3 nights, 35 cents each.</p>	Wiring at customer's expense. Renewals 25 cents each.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Union (Franklin)— <i>Con.</i> ,	-	-	-	3 nights, 75 cents; 2 nights, 70 cents.	\$5.00; 2 nights, \$4.50. Transient lights 50 cents per night.	Monthly discounts on 25,000 watt hours, 20 per cent.; on 50,000, 30 per cent.; on 100,000, 35 per cent.; on 200,000, 45 per cent.; Renewals free when monthly bills average 50 cents per lamp installed. Customers pay for wiring; renewals 25 cents each. Discounts for payment on or before 15th of the month, on arc lights and incandescent lights by meter 20 per cent.; on in- candescent lights by con- tract 35 cents per lamp per month; an additional re- bate of 5 per cent. on all monthly bills from \$10.00 to \$20.00, 10 per cent. on those from \$20.00 to \$30.00 and 15 per cent. on those \$30.00 and over. Lamp renew- als at expense of con- sumer. No free wiring.
United (Springfield),	23 cents,	-	-	-	30 to 40 cents per light per night according to number of lamps installed and hours burned.	
Uxbridge and North- bridge.	-	-	1 cent,	\$10.00 per lamp per year,	-	
Waltham,	-	-	1 1/4 cents,	For 16 c. p. lamps per month, 4 nights per week, \$1.25 each; 6 nights, \$1.35.	6 or 7 nights per week to 12 p.m., 1 light, \$12.50 per month; 2 lights, \$11.87 1/2 each; 3 lights, \$11.25; 4 lights, \$10.62 1/2; 5 lights, \$10.00 each; 4 or 5 nights per week, 1 light, \$10.00; 2 lights, \$9.50; 3 lights, \$9.00; 4 lights, \$8.50; 5 lights, \$8.00 each.	

Ware,	. . . . .	20 cents,	-	-	Three nights a week to 10.30 P.M., \$50.00 per light per year; 6 nights a week to 11 P.M., \$70.00.	Wiring at cost; renewals at 15 cents each. Discounts on incandescent lights by meter: on bills of \$6.00 and under \$8.00, 10 per cent.; on bills of \$8.00 and over, 20 per cent.
Webster,	. . . . .	20 cents,	-	1 cent,	Burning 6 nights per week \$80.00 per lamp per year; 4 nights, \$70.00.	Discounts on arc lights, 2 lights, 10 per cent.; 3 lights, 15 per cent.; 5 or more, 20 per cent. On incandescent lights, 5 lights, 5 per cent.; 10 lights or more, 10 per cent. Wiring at cost; renewals free.
Westborough,	. . . . .	20 cents,	-	-	\$12.00 per light per year,	Incandescent lighting to large consumers, 15 cents per kilowatt hour. Wiring at cost. Renewals 25 cents each.
Westfield (May 31),	. . . . .	-	-	-	For one 16 c. p. lamp every night until 11 P.M. \$1.25 per month; every night except Sunday until 11 P.M., \$1.15; 5 nights until 9 P.M., 1 night until 11 P.M., \$1.00; 4 nights until 8 P.M., 2 nights until 11 P.M., 85 cents; 3 nights until 6 P.M., 2 nights until 9 P.M., 1 night until 11 P.M., 70 cents per month; 10 c. p. lamps, 25 per cent. less than above rates; 20 c. p. lamps, 20 per cent. more than above rates.	Exposed wiring free; lamps and renewals at customer's expense.

COMPANY.	INCANDESCENT LIGHTS.				ABC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Weston, . . . . .	20 cents, .	-	1 cent, .	-	-	No free wiring. Renewals at cost.
Weymouth, . . . . .	20 cents, .	-	-	\$9.00 to \$12.00 for each 16 c. p. lamp per year.	\$7.50 per light per month, .	Consumers pay for wiring. Renewals 25 cents each.
Whitman, . . . . .	20 cents, .	-	-	\$10.00 per 16 c. p. lamp per year.	\$60.00 per light per year burning six nights per week; abatements for lights burned a less number of nights.	Wiring and renewals at customer's expense. Discount on incandescent bills less than \$5.00, 5 per cent; bills of \$5.00 and less than \$10.00, 10 per cent; of \$10.00 and less than \$20.00, 15 per cent; of \$20.00 or more 20 per cent.
Winchendon, . . . . .	16 to 20 cents.	-	-	-	\$55.00 to \$75.00 per light per year.	Wiring and renewals at cost.
Woburn, . . . . .	25 cents, :	-	-	Six or 7 nights per week, \$12.00 per lamp per year; 5 nights, \$11.00; 4 nights or less, \$10.00.	10 cents per kilowatt hour, .	Discount on incandescent lights by meter, 20 per cent, if paid before the 15th of the month. Wiring at customer's expense. Lamps and renewals at cost.
Worcester, . . . . .	20 cents, .	1 cent, .	-	-	Burning until 10 P.M., 40 cents per lamp per night; until 12 P.M., 60 cents; all night, 60 cents. Day lights, 65 cents per light per day.	Renewals free only to stores that burn daily. Wiring at cost.

## CASES PENDING BEFORE THE BOARD.

Petition of the Revere and Winthrop Gas Company for approval of an issue of new stock.

Petition of Hyde Park Electric Light Company for approval of an issue of new stock and of bonds.

Petition of Block Plant Electric Light Company for approval of an issue of new stock and of bonds.

Appeal of People's Gas and Electric Company of Stoneham from the action of the selectmen of Reading, refusing to grant said company permission to lay mains in the streets of said town.

Petition of Boston Pneumatic Transit Company for approval of an issue of new capital stock.

Petition of the Municipal Light Board of the town of Hudson for authority to sell electric light at less than cost.

Petition of Milford Electric Light and Power Company for approval of an issue of new stock.

Petition of customers of the Dedham and Hyde Park Gas and Electric Light Company for reduction in the price of gas.

Petition of the Plymouth Electric Light Company for approval of an issue of bonds.

Petition of the Clinton Gas Light Company for approval of an issue of new stock and bonds.

Petition of the Edison Electric Illuminating Company of Brockton for approval of an issue of bonds.

Petition of the Amesbury Electric Light, Heat and Power Company for approval of an issue of bonds.

Petition of the Norfolk Electric Light and Power Company for approval of an issue of stock and bonds.

Petition of the Norwood Gas Light Company for authority to engage in the business of supplying electric light and power.

Appeal of Union S. Adams from a decision of the selectmen of the town of Townsend in favor of A. D. Fessenden.

Petition of the mayor of Fall River for a reduction in price of gas supplied by the Fall River Gas Works Company.

Petition of the Lynn Gas and Electric Company for approval of an issue of new stock.

Petition of Marblehead Gas and Electric Light Company for approval of an issue of bonds.

Petition of the Chicopee Gas Light Company for approval of an issue of new capital stock.

Petition of Lexington Gas and Electric Company for approval of an issue of stock and bonds.

Petition of the United Electric Light Company of Springfield for approval of an issue of new stock.

Respectfully submitted,

FORREST E. BARKER.

MORRIS SCHAFF.

CHAS. H. GIFFORD.

JAN. 3, 1900.







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## APPENDICES.

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## APPENDIX A.—COMPANIES.

### BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS, TO JUNE 30, 1899.

[From the returns made as corrected by the Board.]

#### ABINGTON AND ROCKLAND, THE ELECTRIC LIGHT AND POWER COMPANY OF.

Assets.	
Real estate, . . . . .	\$25,642 14
Steam plant, . . . . .	27,399 02
Electric plant, . . . . .	20,623 39
Electric lines, . . . . .	21,238 38
Meters, . . . . .	4,352 43
Due for light and power, . . . . .	3,039 31
Fuel on hand, . . . . .	292 50
Carbons on hand, . . . . .	42 20
Oil and waste on hand, . . . . .	22 06
Fixtures on hand, . . . . .	235 72
Horses, wagons, etc., . . . . .	268 03
Sundry accounts due the company, . . . . .	18 58
Office furniture, . . . . .	240 89
Cash on hand, . . . . .	826 06
Total assets, as per books of the company, . . . . .	<u>\$104,240 71</u>

LIABILITIES.	
Capital stock, . . . . .	\$75,000 00
Bonds issued, . . . . .	25,000 00
Unpaid bills, . . . . .	1,090 25
Interest accrued but not due, . . . . .	312 50
Total liabilities, as per books of the company, . . . . .	<u>\$101,402 75</u>
Profit and loss balance, . . . . .	2,837 96
	<u>\$104,240 71</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At station, . . . . .	\$15,022 75		
For distribution, . . . . .	2,771 85		
management, . . . . .	3,637 32		
taxes and incidentals, . . . . .	2,258 60		
	<u>23,690 52</u>		
Income from sale of light and power, . . . . .			\$37,554 52
Balance to profit and loss, . . . . .		13,864 00	
		<u>\$37,554 52</u>	<u>\$37,554 52</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$4,029 86
Balance of manufacturing account, . . . . .		13,864 00
Interest paid, . . . . .	\$2,332 33	
Dividends declared, . . . . .	3,750 00	
Depreciation, . . . . .	8,973 57	
Balance June 30, 1899, . . . . .	2,837 96	
	<u>\$17,893 86</u>	<u>\$17,893 86</u>

## ADAMS ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$4,222 36
Steam plant, . . . . .	11,815 31
Electric plant, . . . . .	9,847 49
Electric lines, . . . . .	8,705 37
Transformers, . . . . .	1,366 50
Meters, . . . . .	690 00
Arc lamps, . . . . .	1,657 45
Incandescent installation, . . . . .	1,817 51
Due for light and power, . . . . .	798 40
Carbons on hand, . . . . .	70 00
Oil and waste on hand, . . . . .	20 00
Incandescent lamps on hand, . . . . .	18 90
Other materials on hand, . . . . .	200 00
Sundry accounts due the company, . . . . .	7 93
Cash on hand, . . . . .	23 25
Total assets, as per books of the company, . . . . .	<u>\$41,260 47</u>

## LIABILITIES.

Capital stock, . . . . .	\$8,500 00
Notes payable, . . . . .	14,968 53
Unpaid bills, . . . . .	15,130 33
Total liabilities, as per books of the company, . . . . .	<u>\$38,598 86</u>
Profit and loss balance, . . . . .	2,661 61
	<u>\$41,260 47</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$3,638 70	
For distribution, . . . . .	2,292 12	
management, . . . . .	29 30	
taxes and incidentals, . . . . .	487 64	
	<u>\$6,447 76</u>	
Income from sale of light and power, . . . . .		\$8,284 75
Balance to profit and loss, . . . . .	1,836 99	
	<u>\$8,284 75</u>	<u>\$8,284 75</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$1,157 82
Balance of manufacturing account, . . . . .		1,836 99
Interest paid, . . . . .	\$333 20	
Balance June 30, 1899, . . . . .	2,661 61	
	<u>\$2,994 81</u>	<u>\$2,994 81</u>

## ADAMS GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$21,677 77
Machinery and manufacturing appliances, . . . . .	8,000 00
Street mains, . . . . .	6,201 87
Meters, . . . . .	1,893 00
Due for gas, . . . . .	685 97
Gas coal on hand, . . . . .	93 70
Purifying materials on hand, . . . . .	100 00
Other gas materials on hand, . . . . .	303 75
Stoves on hand, . . . . .	100 00
Office furniture, . . . . .	230 00
Cash on hand, . . . . .	4,654 03
Total assets, as per books of the company, . . . . .	<u>\$43,940 09</u>

## LIABILITIES.

Capital stock, . . . . .	\$17,300 00
Unpaid bills, . . . . .	91 85
Total liabilities, as per books of the company, . . . . .	<u>\$17,391 85</u>
Profit and loss balance, . . . . .	26,548 24
	<u>\$43,940 09</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$4,353 29	
For distribution, . . . . .	669 63	
management, . . . . .	706 27	
taxes and incidentals, . . . . .	719 25	
	<u>\$6,448 44</u>	
Income from sale of gas, . . . . .		\$10,778 80
Balance to profit and loss, . . . . .	4,330 36	
	<u>\$10,778 80</u>	<u>\$10,778 80</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$25,544 49
Balance of manufacturing account, . . . . .		4,330 36
Rents, . . . . .		106 00
Jobbing, . . . . .		27 39
Dividends declared, . . . . .	\$3,460 00	
Balance June 30, 1899, . . . . .	26,548 24	
	<u>\$30,008 24</u>	<u>\$30,008 24</u>

## U. S. ADAMS (TOWNSEND).

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$183 47	
For distribution, . . . . .	14 13	
management, . . . . .	00	
taxes and incidentals, . . . . .	4 20	
	<u>\$201 80</u>	
Income from sale of light and power, . . . . .		\$399 39
Balance to profit and loss, . . . . .	197 59	
	<u>\$399 39</u>	<u>\$399 39</u>

## AMESBURY ELECTRIC LIGHT, HEAT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$11,281 68
Steam plant, . . . . .	13,814 37
Electric plant, . . . . .	20,722 63
Electric lines, . . . . .	8,420 45
Transformers, . . . . .	1,114 33
Meters, . . . . .	792 86
Arc lamps, . . . . .	1,363 87
Due for light and power, . . . . .	4,044 84
Fuel on hand, . . . . .	463 00
Carbons on hand, . . . . .	120 89
Oil and waste on hand, . . . . .	42 73
Incandescent lamps on hand, . . . . .	44 45
Globes on hand, . . . . .	24 50
Other materials on hand, . . . . .	202 47
Fixtures on hand, . . . . .	607 62
Sundry accounts due the company, . . . . .	950 31
Office furniture, . . . . .	199 55
Cash on hand, . . . . .	526 97
Notes receivable, . . . . .	818 40
Investments, mill property, . . . . .	42,270 64
Insurance, . . . . .	899 13

Total assets, as per books of the company, . . . . . \$108,725 69

## LIABILITIES.

Capital stock, . . . . .	\$50,300 00
Notes payable, . . . . .	51,250 00
Unpaid bills, . . . . .	1,281 79
Unpaid dividends, . . . . .	628 75

Total liabilities, as per books of the company, . . . . . \$103,460 54

Profit and loss balance, . . . . . 5,265 15

\$108,725 69

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$10,531 70	
For distribution, . . . . .	1,157 03	
management, . . . . .	359 87	
taxes and incidentals, . . . . .	957 87	
	<hr/>	
	\$13,006 47	
Income from sale of light and power, . . . . .		\$20,219 87
other sources, . . . . .		239 75
Balance to profit and loss, . . . . .	7,453 15	
	<hr/>	<hr/>
	\$20,459 62	\$20,459 62

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$4,629 22
Balance of manufacturing account, . . . . .		7,453 15
Rents, . . . . .		50 00
Other items of income, . . . . .		267 22
Interest paid, . . . . .	\$1,413 80	
Dividends declared, . . . . .	2,515 00	
Depreciation, . . . . .	3,078 92	
Other items, . . . . .	26 72	
Balance June 30, 1899, . . . . .	5,265 15	
	<u>\$12,299 59</u>	<u>\$12,299 59</u>

## AMESBURY AND SALISBURY GAS COMPANY.

## ASSETS.

Real estate, . . . . .	\$2,500 00
Machinery and manufacturing appliances, . . . . .	32,981 50
Street mains, . . . . .	17,592 96
Meters, . . . . .	1,053 00
Due for gas, . . . . .	1,381 21
Gas coal on hand, . . . . .	1,034 25
Enrichers on hand, . . . . .	165 48
Purifying materials on hand, . . . . .	10 80
Office furniture, . . . . .	80 00
Cash on hand, . . . . .	2,563 17
Total assets, as per books of the company, . . . . .	<u>\$59,362 37</u>
Profit and loss balance, . . . . .	637 63
	<u>\$60,000 00</u>

## LIABILITIES.

Capital stock, . . . . .	\$60,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$60,000 00</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$4,592 82	
For distribution, . . . . .	848 19	
management, . . . . .	1,068 93	
taxes and incidentals, . . . . .	568 79	
	<u>\$7,078 73</u>	
Income from sale of gas, . . . . .		\$9,305 33
Balance to profit and loss, . . . . .	2,226 60	
	<u>\$9,305 33</u>	<u>\$9,305 33</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account, . . . . .		\$2,226 60
Dividends declared, . . . . .	\$2,400 00	
Other items, . . . . .	464 23	
Balance June 30, 1899, . . . . .		637 63
	<u>\$2,864 23</u>	<u>\$2,864 23</u>



## AMHERST GAS COMPANY.

ASSETS.	
Real estate (gas), . . . . .	\$545 00
Machinery and manufacturing appliances (gas), . . . . .	6,175 00
Street mains (gas), . . . . .	4,940 00
Meters (gas), . . . . .	1,000 00
Due for gas, . . . . .	877 90
Gas coal on hand, . . . . .	80 00
Enrichers on hand, . . . . .	180 00
Other gas materials on hand, . . . . .	110 00
Real estate (electric), . . . . .	7,658 00
Steam plant (electric), . . . . .	17,273 00
Electric plant, . . . . .	8,692 00
Electric lines, . . . . .	13,894 00
Transformers, . . . . .	2,580 00
Meters (electric), . . . . .	2,479 00
Arc lamps, . . . . .	950 00
Due for electric light and power, . . . . .	2,270 49
Fuel on hand (electric), . . . . .	1,400 00
Oil and waste on hand, . . . . .	50 00
Other electric materials on hand, . . . . .	811 91
Sundry accounts due the company, . . . . .	656 04
Office furniture, . . . . .	270 00
Cash on hand, . . . . .	703 27
Insurance, . . . . .	150 00
Total assets, as per books of the company, . . . . .	<u>\$73,745 61</u>

LIABILITIES.	
Capital stock, . . . . .	\$40,000 00
Notes payable, . . . . .	21,000 00
Unpaid bills, . . . . .	2,659 63
Total liabilities, as per books of the company, . . . . .	<u>\$63,659 63</u>
Profit and loss balance, . . . . .	10,085 98
	<u>\$73,745 61</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses (gas) :			
At works, . . . . .	\$1,875 56		
For distribution, . . . . .	343 45		
management, . . . . .	220 50		
taxes and incidentals, . . . . .	195 35		
	<u>2,634 86</u>		
Operating expenses (electric) :			
At station, . . . . .	\$4,592 85		
For distribution, . . . . .	1,117 50		
management, . . . . .	1,335 88		
taxes and incidentals, . . . . .	756 68		
	<u>7,802 91</u>		
Income from sale of gas, . . . . .			\$3,401 27
sale of electric light and power, . . . . .			13,546 76
Balance to profit and loss : . . . . .			
Gas, . . . . .	766 41		
Electric, . . . . .	5,743 85		
	<u>\$16,948 03</u>		<u>\$16,948 30</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$10,179 72
Balance of gas manufacturing account, . . . . .		766 41
Balance of electric manufacturing account, . . . . .		5,743 85
Interest paid, . . . . .	\$1,083 94	
Dividends declared, . . . . .	1,850 00	
Depreciation, . . . . .	3,670 06	
Balance June 30, 1899, . . . . .	10,085 98	
	<u>\$16,689 98</u>	<u>\$16,689 98</u>

## ANDOVER ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$12,414 01
Steam plant, . . . . .	13,480 82
Electric plant, . . . . .	15,926 74
Electric lines, . . . . .	9,468 09
Transformers, . . . . .	2,709 89
Meters, . . . . .	3,185 07
Arc lamps, . . . . .	2,083 84
Due for light and power, . . . . .	1,195 13
Fuel on hand, . . . . .	11 85
Carbons on hand, . . . . .	58 00
Oil and waste on hand, . . . . .	23 40
Incandescent lamps on hand, . . . . .	107 20
Globes on hand, . . . . .	19 80
Other materials on hand, . . . . .	313 23
Fixtures on hand, . . . . .	56 86
Horses, wagons, etc., . . . . .	85 25
Office furniture, . . . . .	71 50
Cash on hand, . . . . .	58 53
Insurance, . . . . .	189 75
Total assets, as per books of the company, . . . . .	<u>\$61,458 96</u>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	22,000 00
Notes payable, . . . . .	8,690 60
Interest accrued but not due, . . . . .	636 24
Total liabilities, as per books of the company, . . . . .	<u>\$61,326 84</u>
Profit and loss balance, . . . . .	132 12
	<u>\$61,458 96</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$4,696 96	
For distribution, . . . . .	2,871 79	
management, . . . . .	1,567 60	
taxes and incidentals, . . . . .	858 92	
	<u>\$9,995 27</u>	
Income from sale of light and power, . . . . .		\$12,432 93
Balance to profit and loss, . . . . .	2,437 66	
	<u>\$12,432 93</u>	<u>\$12,432 93</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$2,625 77
Balance of manufacturing account, . . . . .		2,437 66
Jobbing, . . . . .		578 49
Interest paid, . . . . .	\$1,639 17	
Depreciation, . . . . .	3,870 63	
Balance June 30, 1899, . . . . .	132 12	
	<u>\$5,641 92</u>	<u>\$5,641 92</u>

## ARLINGTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$13,678 37
Machinery and manufacturing appliances, . . . . .	30,449 11
Street mains, . . . . .	58,915 21
Meters, . . . . .	4,181 65
Due for gas, . . . . .	3,809 20
Gas coal on hand, . . . . .	840 00
Enrichers on hand, . . . . .	206 23
Office furniture, . . . . .	128 75
Cash on hand, . . . . .	3,649 53
Total assets, as per books of the company, . . . . .	<u>\$95,858 05</u>

## LIABILITIES.

Capital stock, . . . . .	\$70,000 00
Notes payable, . . . . .	10,000 00
Unpaid dividends, . . . . .	2,128 00
Amounts due from the company, not included above, . . . . .	162 00
Total liabilities, as per books of the company, . . . . .	<u>\$82,288 00</u>
Profit and loss balance, . . . . .	13,570 05
	<u>\$95,858 05</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$8,803 94	
For distribution, . . . . .	1,957 46	
management, . . . . .	2,139 66	
taxes and incidentals, . . . . .	1,198 51	
	<u>\$14,099 57</u>	
Income from sale of gas, . . . . .		\$17,788 60
residuals, . . . . .		1,228 38
other sources, . . . . .		78 00
Balance to profit and loss, . . . . .	4,995 41	
	<u>\$19,094 98</u>	<u>\$19,094 98</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$12,337 54
Balance of manufacturing account, . . . . .		4,995 41
Interest paid, . . . . .	\$262 76	
Dividends declared, . . . . .	1,400 00	
Depreciation, . . . . .	1,500 00	
Other items, . . . . .	600 14	
Balance June 30, 1899, . . . . .	13,570 05	
	<u>\$17,332 95</u>	<u>\$17,332 95</u>

## ATHOL GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$9,000 00
Machinery and manufacturing appliances (gas), . . . . .	18,605 35
Street mains (gas), . . . . .	18,074 02
Meters (gas), . . . . .	2,500 00
Due for gas, . . . . .	724 06
Gas coal on hand, . . . . .	78 00
Enrichers on hand, . . . . .	375 00
Other gas materials on hand, . . . . .	200 00
Stoves on hand, . . . . .	40 00
Real estate (electric), . . . . .	1,550 00
Steam plant (electric), . . . . .	9,135 13
Electric plant, . . . . .	37,457 70
Electric lines, . . . . .	5,519 84
Transformers, . . . . .	687 40
Meters (electric), . . . . .	561 07
Arc lamps, . . . . .	1,200 00
Due for electric light and power, . . . . .	959 82
Fuel on hand (electric), . . . . .	295 14
Carbons on hand, . . . . .	55 99
Oil and waste on hand, . . . . .	51 95
Other electric materials on hand, . . . . .	100 00
Electric fixtures on hand, . . . . .	118 98
Sundry accounts due the company, . . . . .	45 67
Cash on hand, . . . . .	454 68
Total assets, as per books of the company, . . . . .	<u>\$107,789 80</u>

## LIABILITIES.

Capital stock, . . . . .	\$40,000 00
Bonds issued, . . . . .	40,000 00
Notes payable, . . . . .	21,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$101,000 00</u>
Profit and loss balance . . . . .	6,789 80
	<u>\$107,789 80</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$3,806 66	
For distribution, . . . . .	492 17	
management, . . . . .	1,168 30	
taxes and incidentals, . . . . .	324 82	
	<u>\$5,781 95</u>	
Operating expenses (electric) :		
At station, . . . . .	\$5,422 10	
For distribution, . . . . .	1,373 19	
management, . . . . .	900 26	
taxes and incidentals, . . . . .	608 89	
	<u>8,304 44</u>	
Income from sale of gas, . . . . .		\$8,196 79
sale of electric light and power, . . . . .		11,249 72
Balance to profit and loss :		
Gas, . . . . .	2,414 84	
Electric, . . . . .	2,945 28	
	<u>\$19,446 51</u>	<u>\$19,446 51</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$5,166 78
Balance of gas manufacturing account, . . . . .		2,414 81
Balance of electric manufacturing account, . . . . .		2,945 28
Interest paid, . . . . .	\$3,337 10	
Other items, . . . . .	400 00	
Balance June 30, 1899, . . . . .	6,789 80	
	<u>\$10,526 90</u>	<u>\$10,526 90</u>

## ATTLEBOROUGH GAS LIGHT COMPANY.

## ASSETS.

[Dec. 31, 1898.]

Real estate, . . . . .	\$18,824 87
Machinery and manufacturing appliances, . . . . .	28,098 80
Street mains, . . . . .	16,744 98
Meters, . . . . .	4,022 23
Due for gas, . . . . .	5,216 45
Gas coal on hand, . . . . .	2,362 50
Coke on hand, . . . . .	60 00
Tar on hand, . . . . .	478 00
Purifying materials on hand, . . . . .	131 53
Other materials on hand, . . . . .	416 57
Stoves on hand, . . . . .	76 50
Fixtures on hand, . . . . .	99 79
Sundry accounts due the company, . . . . .	717 87
Office furniture, . . . . .	355 38
Cash on hand, . . . . .	4,224 40
Investments, . . . . .	3,965 04
Total assets, as per books of the company, . . . . .	<u>\$85,794 86</u>

## LIABILITIES.

Capital stock, . . . . .	\$46,400 00
Total liabilities, as per books of the company, . . . . .	\$46,400 00
Profit and loss balance, . . . . .	39,394 86
	<u>\$85,794 86</u>

## MANUFACTURING ACCOUNT.

[To Dec. 31, 1898.]

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$5,680 01	
For distribution, . . . . .	131 80	
management, . . . . .	1,304 86	
taxes and incidentals, . . . . .	1,056 74	
	<u>\$8,173 41</u>	
Income from sale of gas, . . . . .		\$11,809 83
residuals, . . . . .		1,659 69
other sources, . . . . .		1 20
Balance to profit and loss, . . . . .	5,297 31	
	<u>\$13,470 72</u>	<u>\$13,470 72</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$35,737 76
Balance of manufacturing account, . . . . .		5,297 31
Interest received, . . . . .		82 60
Rents, . . . . .		124 00
Jobbing account, . . . . .		72 86
Other items of income, . . . . .		1,328 33
Dividends declared, . . . . .	\$3,248 00	
Balance Dec. 31, 1898, . . . . .	39,394 86	
	<u>\$42,642 86</u>	<u>\$42,642 86</u>

## ATTLEBOROUGH GAS LIGHT COMPANY CORPORATION.

## ASSETS.

Real estate, . . . . .	\$25,007 27
Machinery and manufacturing appliances, . . . . .	28,105 23
Street mains, . . . . .	17,403 04
Meters, . . . . .	4,228 70
Due for gas, . . . . .	3,402 75
Gas coal on hand, . . . . .	1,512 00
Coke on hand, . . . . .	6 00
Tar on hand, . . . . .	330 00
Purifying materials on hand, . . . . .	108 40
Other materials on hand, . . . . .	539 09
Stoves on hand, . . . . .	99 15
Fixtures on hand, . . . . .	52 01
Sundry accounts due the company, . . . . .	708 80
Office furniture, . . . . .	355 38
Cash on hand, . . . . .	4,165 34
Investments, . . . . .	4,584 34
Total assets, as per books of the company, . . . . .	<u>\$90,607 60</u>

## LIABILITIES.

Capital stock, . . . . .	\$46,400 00
Unpaid bills, . . . . .	170 47
Total liabilities, as per books of the company, . . . . .	<u>\$46,570 47</u>
Profit and loss balance, . . . . .	44,037 03
	<u>\$90,607 60</u>

## MANUFACTURING ACCOUNT.

[From Dec. 31, 1898.]

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$5,066 76	
For distribution, . . . . .	72 78	
management, . . . . .	1,247 05	
taxes and incidentals, . . . . .	100 82	
	<u>\$6,487 41</u>	
Income from sale of gas, . . . . .		\$11,559 60
residuals, . . . . .		1,553 07
Balance to profit and loss, . . . . .	6,625 26	
	<u>\$13,112 67</u>	<u>\$13,112 67</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1898, . . . . .		\$39,394 86
Balance of manufacturing account, . . . . .		6,625 26
Interest received, . . . . .		93 40
Rents, . . . . .		156 00
Jobbing account, . . . . .		116 34
Dividends declared, . . . . .	\$2,320 00	
Other items, . . . . .	28 83	
Balance June 30, 1899, . . . . .	44,037 03	
	<u>\$46,385 86</u>	<u>\$46,385 86</u>

## ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$15,885 99
Steam plant, . . . . .	21,911 58
Electric plant, . . . . .	8,991 44
Electric lines, . . . . .	18,597 33
Transformers, . . . . .	4,035 00
Meters, . . . . .	1,610 03
Arc lamps, . . . . .	2,661 00
Water power plant, . . . . .	2,500 00
Due for light and power, . . . . .	2,147 47
Fuel on hand, . . . . .	406 60
Carbons on hand, . . . . .	86 52
Oil and waste on hand, . . . . .	35 70
Incandescent lamps on hand, . . . . .	115 01
Globes on hand, . . . . .	44 40
Other materials on hand, . . . . .	938 63
Motors on hand, . . . . .	345 07
Electric fixtures on hand, . . . . .	564 77
Sundry accounts due the company, . . . . .	1,080 90
Office furniture, . . . . .	213 69
Cash on hand, . . . . .	95 33
Total assets, as per books of the company, . . . . .	<u>\$82,296 51</u>

## LIABILITIES.

Capital stock, . . . . .	\$35,000 00
Notes payable, . . . . .	29,084 44
Unpaid bills, . . . . .	5,824 04
Total liabilities, as per books of the company, . . . . .	<u>\$69,908 48</u>
Profit and loss balance, . . . . .	12,388 03
	<u>\$82,296 51</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$10,049 78	
For distribution, . . . . .	978 30	
management, . . . . .	1,286 43	
taxes and incidentals, . . . . .	667 88	
	<u>\$12,982 39</u>	
Income from sale of light and power, . . . . .		\$18,311 05
Balance to profit and loss, . . . . .	5,328 66	
	<u>\$18,311 05</u>	<u>\$18,311 05</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$8,974 92
Balance of manufacturing account, . . . . .		5,328 66
Rents, . . . . .		179 00
Other items of income, . . . . .		112 67
Interest paid, . . . . .	\$1,670 78	
Depreciation, . . . . .	373 78	
Other items, . . . . .	162 66	
Balance June 30, 1899, . . . . .	12,388 03	
	<hr/>	<hr/>
	\$14,595 25	\$14,595 25

## AYER LIGHT AND POWER COMPANY.

## ASSETS.

Electric plant, . . . . .	\$1,300 00
Electric lines, . . . . .	700 00
Total assets, as per books of the company, . . . . .	<hr/> \$2,000 00
Profit and loss balance, . . . . .	4,200 00
	<hr/>
	\$6,200 00

## LIABILITIES.

Capital stock, . . . . .	\$6,200 00
Total liabilities, as per books of the company, . . . . .	<hr/> \$6,200 00

## BAY STATE GAS COMPANY.

## ASSETS.

Real estate, machinery and manufacturing appliances and street mains, . . . . .	\$2,319,689 98
Meters, . . . . .	659 75
Due for gas, . . . . .	220,620 48
Gas coal on hand, . . . . .	16,495 30
Tar on hand, . . . . .	539 77
Enrichers on hand, . . . . .	18,728 72
Purifying materials on hand, . . . . .	873 15
Other materials on hand, . . . . .	18,671 63
Gas on hand, . . . . .	735 75
Horses, wagons, etc., . . . . .	1,373 50
Sundry accounts due the company, . . . . .	39,756 13
Cash on hand, . . . . .	1,119 02
Notes receivable, . . . . .	7,400 00
Total assets, as per books of the company, . . . . .	<hr/> \$2,646,663 18

## LIABILITIES.

Capital stock, . . . . .	\$2,000,000 00
Notes payable, . . . . .	250,000 00
Unpaid bills, . . . . .	143,713 22
Amounts due from the company, not included above, . . . . .	219 52
Total liabilities, as per books of the company, . . . . .	<hr/> \$2,393,932 74
Profit and loss balance, . . . . .	252,730 44
	<hr/>
	\$2,646,663 18



## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$308,317 81	
For distribution, . . . . .	2,154 60	
management, . . . . .	2,739 55	
taxes and incidentals, . . . . .	24,532 62	
	<u>\$337,744 58</u>	
Income from sale of gas, . . . . .		\$602,985 85
residuals, . . . . .		8,924 62
Balance to profit and loss, . . . . .	274,165 89	
	<u>\$611,910 47</u>	<u>\$611,910 47</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$233,868 43
Balance of manufacturing account, . . . . .		274,165 89
Interest paid, . . . . .	\$20,343 88	
Dividends declared, . . . . .	225,000 00	
Depreciation, . . . . .	9,960 00	
Balance June 30, 1899, . . . . .	252,730 44	
	<u>\$508,034 32</u>	<u>\$508,034 32</u>

## BEVERLY GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$25,993 37
Machinery and manufacturing appliances (gas), . . . . .	10,029 59
Street mains (gas), . . . . .	25,934 12
Meters (gas), . . . . .	6,004 40
Due for gas, . . . . .	4,069 61
Gas coal on hand, . . . . .	150 40
Coke on hand, . . . . .	48 00
Tar on hand, . . . . .	170 00
Enrichers on hand, . . . . .	11 38
Stoves on hand, . . . . .	181 45
Gas fixtures on hand, . . . . .	23 81
Real estate (electric), . . . . .	14,914 11
Steam plant (electric), . . . . .	19,388 21
Electric plant, . . . . .	22,292 47
Electric lines, . . . . .	25,149 74
Transformers, . . . . .	2,252 50
Meters (electric), . . . . .	1,289 02
Arc lamps, . . . . .	550 00
Due for electric light and power, . . . . .	2,124 43
Carbons on hand, . . . . .	56 00
Oil and waste on hand, . . . . .	15 65
Incandescent lamps on hand, . . . . .	20 57
Globes on hand, . . . . .	17 44
Sundry accounts due the company, . . . . .	472 14
Office furniture, . . . . .	883 73
Cash on hand, . . . . .	3,165 53
Investments, . . . . .	500 00
Total assets, as per books of the company, . . . . .	<u>\$165,707 67</u>

## LIABILITIES.

Capital stock, . . . . .	\$92,000 00
Bonds issued, . . . . .	11,800 00
Unpaid bills, . . . . .	886 65
Deposits, . . . . .	85 00
Total liabilities, as per books of the company, . . . . .	\$104,771 65
Profit and loss balance, . . . . .	60,936 02
	<u>\$165,707 67</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$8,130 95	
For distribution, . . . . .	990 78	
management, . . . . .	2,829 30	
taxes and incidentals, . . . . .	1,009 87	
	<u>\$12,960 90</u>	
Operating expenses (electric) :		
At station, . . . . .	\$5,171 46	
For distribution, . . . . .	664 86	
management, . . . . .	3,149 43	
taxes and incidentals, . . . . .	1,292 52	
	<u>10,278 27</u>	
Income from sale of gas, . . . . .		\$20,162 72
residuals, . . . . .		2,225 37
other sources (gas), . . . . .		22 53
sale of electric light and power, . . . . .		16,701 44
other sources (electric), . . . . .		365 95
Balance to profit and loss :		
Gas, . . . . .	9,449 72	
Electric, . . . . .	6,789 12	
	<u>\$39,478 01</u>	<u>\$39,478 01</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$54,288 32
Balance of gas manufacturing account, . . . . .		9,449 72
Balance of electric manufacturing account, . . . . .		6,789 12
Interest received, . . . . .		178 14
Rents, . . . . .		30 00
Jobbing, . . . . .		111 10
Other items of income, . . . . .		4 37
Interest paid, . . . . .	\$709 75	
Dividends declared, . . . . .	9,200 00	
Other items, . . . . .	5 00	
Balance June 30, 1899, . . . . .	60,936 02	
	<u>\$70,850 77</u>	<u>\$70,850 77</u>

## BLACKSTONE ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,718 71
Steam plant, . . . . .	7,382 90
Electric plant, . . . . .	3,975 11
Electric lines, . . . . .	9,916 87
Transformers, . . . . .	900 50
Meters, . . . . .	864 03
Arc lamps, . . . . .	1,255 28

Due for light and power, . . . . .	\$354 86
Fuel on hand, . . . . .	1,124 53
Carbons on hand, . . . . .	33 55
Oil and waste on hand, . . . . .	19 50
Incandescent lamps on hand, . . . . .	461 45
Globes on hand, . . . . .	16 00
Other materials on hand, . . . . .	671 46
Horses, wagons, etc., . . . . .	160 00
Sundry accounts due the company, . . . . .	416 04
Office furniture, . . . . .	44 27
Insurance, . . . . .	109 77
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$31,924 83</b>

## LIABILITIES.

Capital stock, . . . . .	\$10,000 00
Notes payable, . . . . .	17,640 00
Unpaid bills, . . . . .	4,105 57
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$31,745 57</b>
<b>Profit and loss balance, . . . . .</b>	<b>179 26</b>
	<b>\$31,924 83</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$3,751 26	
For distribution, . . . . .	1,122 53	
management, . . . . .	235 94	
taxes and incidentals, . . . . .	504 13	
	\$5,613 86	
Income from sale of light and power, . . . . .		\$7,474 74
other sources, . . . . .		60 00
Balance to profit and loss, . . . . .	1,920 88	
	\$7,534 74	\$7,534 74

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$163 19
Balance of manufacturing account, . . . . .		1,920 88
Wiring account, . . . . .		120 29
Other items of income, . . . . .		1 15
Interest paid, . . . . .	\$1,151 25	
Dividends declared, . . . . .	600 00	
Depreciation, . . . . .	275 00	
Balance June 30, 1899, . . . . .	179 26	
	\$2,205 51	\$2,205 51

## THE BLOCK PLANT ELECTRIC LIGHT COMPANY.

## ASSETS.

Steam plant, . . . . .	\$16,856 90
Electric plant, . . . . .	5,414 12
Electric lines, . . . . .	4,405 60
Meters, . . . . .	680 75
Arc lamps, . . . . .	1,022 48
Due for light and power, . . . . .	4,554 16
Fuel on hand, . . . . .	45 00
Oil and waste on hand, . . . . .	1 50
Incandescent lamps on hand, . . . . .	85 64
Other materials on hand, . . . . .	98 39

Office furniture, . . . . .	\$42 50
Cash on hand, . . . . .	90 85
Notes receivable, . . . . .	596 99
Total assets, as per books of the company, . . . . .	<u>\$33,894 88</u>

## LIABILITIES.

Capital stock, . . . . .	\$9,500 00
Notes payable, . . . . .	16,300 00
Unpaid bills, . . . . .	189 85
Total liabilities, as per books of the company, . . . . .	<u>\$25,989 35</u>
Profit and loss balance, . . . . .	7,905 03
	<u>\$33,894 88</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$9,881 16	
For distribution, . . . . .	596 13	
management, . . . . .	2,578 80	
taxes and incidentals, . . . . .	317 77	
	<u>\$13,373 86</u>	
Income from sale of light and power, . . . . .		\$15,908 23
other sources, . . . . .		2,680 24
Balance to profit and loss, . . . . .	5,214 61	
	<u>\$18,588 47</u>	<u>\$18,588 47</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$3,640 81
Balance of manufacturing account, . . . . .		5,214 61
Jobbing, . . . . .		65 06
Interest paid, . . . . .	\$995 05	
Other items, . . . . .	20 40	
Balance June 30, 1899, . . . . .	7,905 03	
	<u>\$8,920 48</u>	<u>\$8,920 48</u>

## BLUE HILL ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,818 80
Steam plant, . . . . .	10,508 32
Electric plant, . . . . .	15,777 46
Electric lines, . . . . .	30,937 62
Transformers, . . . . .	2,364 53
Meters, . . . . .	473 34
Arc lamps, . . . . .	1,500 00
Due for light and power, . . . . .	2,059 16
Fuel on hand, . . . . .	25 50
Carbons on hand, . . . . .	22 60
Oil and waste on hand, . . . . .	32 60
Incandescent lamps on hand, . . . . .	15 80
Globes on hand, . . . . .	8 60
Other materials on hand, . . . . .	347 65
Horses, wagons, etc., . . . . .	389 50
Sundry accounts due the company, . . . . .	246 06
Office furniture, . . . . .	80 00
Cash on hand, . . . . .	263 76
Total assets, as per books of the company, . . . . .	<u>\$88,871 30</u>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	20,000 00
Notes payable, . . . . .	9,250 28
Unpaid bills, . . . . .	1,940 75
Total liabilities, as per books of the company, . . . . .	\$61,191 03
Profit and loss balance, . . . . .	7,680 27
	<u>\$68,871 30</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$5,698 64	
For distribution, . . . . .	1,295 28	
management, . . . . .	252 39	
taxes and incidentals, . . . . .	1,140 32	
	<u>\$8,386 63</u>	
Income from sale of light and power, . . . . .		\$11,234 12
Balance to profit and loss, . . . . .	2,847 49	
	<u>\$11,234 12</u>	<u>\$11,234 12</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$5,966 86
Balance of manufacturing account, . . . . .		2,847 49
Jobbing, . . . . .		182 94
Other items of income, . . . . .		85 00
Interest paid, . . . . .	\$1,402 02	
Balance June 30, 1899, . . . . .	7,680 27	
	<u>\$9,082 29</u>	<u>\$9,082 29</u>

## BOSTON ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$1,238,121 22
Steam plant, . . . . .	661,053 89
Electric plant, . . . . .	612,391 19
Electric lines, . . . . .	1,870,252 15
Transformers, . . . . .	120,687 80
Meters, . . . . .	67,173 73
Arc lamps, . . . . .	198,576 71
Due for light and power, . . . . .	73,502 69
Fuel on hand, . . . . .	7,337 46
Carbons on hand, . . . . .	4,010 99
Oil and waste on hand, . . . . .	249 31
Incandescent lamps on hand, . . . . .	5,003 67
Globes on hand, . . . . .	2,959 81
Other materials on hand, . . . . .	69,858 15
Motors on hand, . . . . .	5,314 83
Horses, wagons, etc., . . . . .	3,500 00
Sundry accounts due the company, . . . . .	68,674 77
Office furniture, . . . . .	4,500 00
Cash on hand, . . . . .	34,398 96
Total assets, as per books of the company, . . . . .	<u>\$5,047,567 13</u>

## LIABILITIES.

Capital stock, . . . . .	\$2,500,000 00
Bonds issued, . . . . .	1,250,000 00

Notes payable, . . . . .	\$581,000 00
Unpaid bills, . . . . .	160,596 23
Deposits, . . . . .	691 68
Interest accrued but not due, . . . . .	25,499 41

Total liabilities, as per books of the company, . . . . .	\$4,617,787 32
Profit and loss balance, . . . . .	529,779 81
	<u>\$5,047,567 13</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$217,971 27	
For distribution, . . . . .	148,325 28	
management, . . . . .	74,383 86	
taxes and incidentals, . . . . .	84,896 82	
	<u>\$525,577 23</u>	
Income from sale of light and power, . . . . .		\$821,215 14
Balance to profit and loss, . . . . .	295,637 91	
	<u>\$821,215 14</u>	<u>\$821,215 14</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$431,300 24
Balance of manufacturing account, . . . . .		295,637 91
Rents, . . . . .		3,882 86
Jobbing, . . . . .		7,079 66
Interest paid, . . . . .	\$53,522 82	
Dividends declared, . . . . .	143,908 50	
Depreciation, . . . . .	2,970 08	
Other items, . . . . .	7,719 46	
Balance June 30, 1899, . . . . .	529,779 81	
	<u>\$737,900 67</u>	<u>\$737,900 67</u>

## BOSTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$1,333,523 87
Machinery and manufacturing appliances, . . . . .	3,131,743 94
Street mains, . . . . .	2,196,956 70
Meters, . . . . .	419,294 92
Due for gas, . . . . .	120,415 21
Gas coal on hand, . . . . .	30,661 09
Tar on hand, . . . . .	4,713 33
Enrichers on hand, . . . . .	17,908 53
Purifying materials on hand, . . . . .	518 47
Other materials on hand, . . . . .	42,206 20
Stoves on hand, . . . . .	185,589 37
Gas on hand, . . . . .	2,427 63
Ammonia on hand, . . . . .	408 62
Horses, wagons, etc., . . . . .	7,537 69
Sundry accounts due the company, . . . . .	162,616 06
Office furniture, . . . . .	15,178 47
Cash on hand, . . . . .	31,966 10
Notes receivable, . . . . .	100,000 00
Work in process, . . . . .	9,199 74
Total assets, as per books of the company, . . . . .	<u>\$7,812,865 94</u>

## LIABILITIES.

Capital stock, . . . . .	\$2,500,000 00
Notes payable, . . . . .	275,000 00
Unpaid bills, . . . . .	171,127 50
Deposits, . . . . .	22,654 80
Reserved, contingent and depreciation funds, . . . . .	279,366 92
Amounts due from the company, not included above, . . . . .	656 89
Total liabilities, as per books of the company, . . . . .	\$3,248,806 11
Profit and loss balance, . . . . .	4,564,059 83
	<u>\$7,812,865 94</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$232,863 77	
For distribution, . . . . .	93,389 26	
management, . . . . .	53,201 85	
taxes and incidentals, . . . . .	89,247 03	
gas bought, . . . . .	280,645 09	
	<u>\$749,347 00</u>	
Income from sale of gas, . . . . .		\$1,056,680 72
residuals, . . . . .		224 95
Balance to profit and loss, . . . . .	307,558 67	
	<u>\$1,056,905 67</u>	<u>\$1,056,905 67</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$4,561,983 68
Balance of manufacturing account, . . . . .		307,558 67
Interest received, . . . . .		6,029 18
Rents, . . . . .		18,682 97
Other items of income, . . . . .		3,163 38
Dividends declared, . . . . .	\$287,500 00	
Brookline Gas Light Company, . . . . .	45,858 05	
Balance June 30, 1899, . . . . .	4,564,059 83	
	<u>\$4,897,417 88</u>	<u>\$4,897,417 88</u>

## BRIDGEWATER ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,233 62
Steam plant, . . . . .	5,629 33
Electric plant, . . . . .	5,520 19
Electric lines, . . . . .	13,286 16
Meters, . . . . .	971 51
Arc lamps, . . . . .	2,692 26
Due for light and power, . . . . .	2,248 04
Fuel on hand, . . . . .	291 60
Carbons on hand, . . . . .	67 01
Oil and waste on hand, . . . . .	21 80
Incandescent lamps on hand, . . . . .	26 69
Globes on hand, . . . . .	5 00
Other materials on hand, . . . . .	100 00
Sundry accounts due the company, . . . . .	82 68
Cash on hand, . . . . .	248 00
Total assets, as per books of the company, . . . . .	<u>\$34,423 89</u>

## LIABILITIES.

Capital stock, . . . . .	\$15,000 00
Bonds issued, . . . . .	15,000 00
Unpaid bills, . . . . .	4,240 16
Total liabilities, as per books of the company, . . . . .	\$34,240 16
Profit and loss balance, . . . . .	183 73
	<u>\$34,423 89</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$3,387 94	
For distribution, . . . . .	458 80	
management, . . . . .	335 93	
taxes and incidentals, . . . . .	482 01	
	<u>\$4,664 68</u>	
Income from sale of light and power, . . . . .		\$5,937 77
Balance to profit and loss, . . . . .	1,273 09	
	<u>\$5,937 77</u>	<u>\$5,937 77</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$231 22	
Balance of manufacturing account, . . . . .		\$1,273 09
Jobbing, . . . . .		41 86
Interest paid, . . . . .	900 00	
Balance June 30, 1899, . . . . .	183 73	
	<u>\$1,314 96</u>	<u>\$1,314 96</u>

## BROCKTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$81,540 70
Machinery and manufacturing appliances, . . . . .	231,008 20
Street mains, . . . . .	30,493 78
Meters, . . . . .	9,479 62
Due for gas, . . . . .	5,123 86
Gas coal on hand, . . . . .	3,905 00
Coke on hand, . . . . .	80 00
Tar on hand, . . . . .	1,200 00
Enrichers on hand, . . . . .	69 45
Purifying materials on hand, . . . . .	250 00
Other materials on hand, . . . . .	2,416 06
Stoves on hand, . . . . .	200 00
Gas fixtures on hand, . . . . .	2,486 97
Gas on hand, . . . . .	51 48
Horses, wagons, etc., . . . . .	1,198 83
Sundry accounts due the company, . . . . .	2,378 49
Office furniture, . . . . .	174 80
Cash on hand, . . . . .	1,877 37
Insurance, . . . . .	191 73
Total assets, as per books of the company, . . . . .	<u>\$374,126 34</u>
Profit and loss balance, . . . . .	39,714 72
	<u>\$413,841 06</u>



## LIABILITIES.

Capital stock, . . . . .	\$178,500 00
Bonds issued, . . . . .	100,000 00
Notes payable, . . . . .	128,000 00
Unpaid bills, . . . . .	4,414 16
Deposits, . . . . .	222 00
Interest due but not paid, . . . . .	2,500 00
Amounts due from the company, not included above, . . . . .	204 90
Total liabilities, as per books of the company, . . . . .	<u>\$413,841 06</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At works, . . . . .	\$22,672 04	
For distribution, . . . . .	5,343 13	
management, . . . . .	2,820 24	
taxes and incidentals, . . . . .	4,915 82	
	<u>\$35,751 23</u>	
Income from sale of gas, . . . . .		\$57,029 79
residuals, . . . . .		7,255 76
other sources, . . . . .		108 92
Balance to profit and loss, . . . . .	28,643 24	
	<u>\$64,394 47</u>	<u>\$64,394 47</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$48,589 91	
Balance of manufacturing account, . . . . .		\$28,643 24
Other items of income, . . . . .		582 97
Interest paid, . . . . .	19,479 68	
Jobbing, . . . . .	331 34	
Other items, . . . . .	540 00	
Balance June 30, 1899, . . . . .		39,714 72
	<u>\$68,940 93</u>	<u>\$68,940 93</u>

## BROOKLINE GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$663,222 54
Machinery and manufacturing appliances (gas), . . . . .	703,848 10
Street mains (gas), . . . . .	2,049,180 29
Meters (gas), . . . . .	189,910 82
Due for gas, . . . . .	131,532 17
Gas coal on hand, . . . . .	9,189 94
Coke on hand, . . . . .	3 58
Enrichers on hand, . . . . .	39,171 92
Purifying materials on hand, . . . . .	77 22
Stoves on hand, . . . . .	174,398 75
Real estate (electric), . . . . .	47,300 00
Steam plant (electric), . . . . .	125,906 12
Electric plant, . . . . .	112,657 87
Electric lines, . . . . .	153,136 39
Transformers, . . . . .	25,867 14
Meters (electric), . . . . .	11,517 00
Arc lamps, . . . . .	17,691 23
Due for electric light and power, . . . . .	15,523 84
Fuel on hand (electric), . . . . .	2,435 10
Carbons on hand, . . . . .	2,257 43

Oil and waste on hand, . . . . .	\$54 76
Incandescent lamps on hand, . . . . .	685 08
Globes on hand, . . . . .	23 89
Other materials on hand, . . . . .	36,268 52
Horses, wagons, etc., . . . . .	3,153 34
Sundry accounts due the company, . . . . .	34 80
Office furniture, . . . . .	3,814 84
Cash on hand, . . . . .	92,668 91
Investments, . . . . .	16,375 76

Total assets, as per books of the company, . . . . .	\$4,627,907 35
Profit and loss balance, . . . . .	303,595 75

\$4,931,503 10

## LIABILITIES.

Capital stock, . . . . .	\$2,000,000 00
Bonds issued, . . . . .	1,000,000 00
Notes payable, . . . . .	200,000 00
Unpaid bills, . . . . .	116,480 86
Deposits, . . . . .	17,938 37
Interest accrued but not due, . . . . .	55,641 67
Reserved fund, . . . . .	41,382 64
Amounts due from the company, not included above, . . . . .	1,500,059 56

Total liabilities, as per books of the company, . . . . .	\$4,931,503 10
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## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$214,448 18	
For distribution, . . . . .	49,798 83	
management, . . . . .	28,855 67	
taxes and incidentals, . . . . .	41,464 60	
		\$334,567 28
Operating expenses (electric) :		
At station, . . . . .	\$45,443 94	
For distribution, . . . . .	19,628 74	
management, . . . . .	3,215 20	
taxes and incidentals, . . . . .	6,079 17	
		74,367 05
Income from sale of gas, . . . . .		\$612,944 07
sale of electric light and power, . . . . .		103,300 86
Balance to profit and loss :		
Gas, . . . . .	278,376 79	
Electric, . . . . .	28,933 81	
	\$716,244 93	\$716,244 93

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$303,595 75	
Balance of gas manufacturing account, . . . . .		\$278,376 79
Balance of electric manufacturing account, . . . . .		28,933 81
Jobbing account, . . . . .		513 49
Boston Gas Light Company, . . . . .		45,573 97
Other items of income, . . . . .		1,803 67
Interest paid, . . . . .	151,687 37	
Dividends declared, . . . . .	200,000 00	
Depreciation, . . . . .	30 00	
Reserved fund, . . . . .	2,238 18	
Other items, . . . . .	1,246 18	
Balance June 30, 1899, . . . . .		303,595 75

\$658,797 48 \$658,797 48

## CAMBRIDGE ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$81,581 17
Steam plant, . . . . .	100,070 46
Electric plant, . . . . .	72,778 96
Electric lines, . . . . .	148,682 05
Transformers, . . . . .	29,885 82
Meters, . . . . .	20,588 62
Arc lamps, . . . . .	21,327 62
Due for light and power, . . . . .	18,797 59
Fuel on hand, . . . . .	5,244 99
Carbons on hand, . . . . .	754 39
Oil and waste on hand, . . . . .	73 71
Incandescent lamps on hand, . . . . .	1,264 60
Globes on hand, . . . . .	125 64
Other materials on hand, . . . . .	2,019 24
Horses, wagons, etc., . . . . .	800 00
Office furniture, . . . . .	492 00
Cash on hand, . . . . .	2,931 19
Notes receivable, . . . . .	35 66
Total assets, as per books of the company, . . . . .	\$507,453 71

## LIABILITIES.

Capital stock, . . . . .	\$250,000 00
Bonds issued, . . . . .	200,000 00
Notes payable, . . . . .	35,000 00
Unpaid bills, . . . . .	3,278 40
Interest due but not paid, . . . . .	6,500 00
Total liabilities, as per books of the company, . . . . .	\$494,778 40
Profit and loss balance, . . . . .	12,675 31
	\$507,453 71

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$40,291 67	
For distribution, . . . . .	22,273 63	
management, . . . . .	8,068 33	
taxes and incidentals, . . . . .	10,719 45	
	\$81,343 08	
Income from sale of light and power, . . . . .		\$140,995 20
Balance to profit and loss, . . . . .	59,652 12	
	\$140,995 20	\$140,995 20

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$6,764 66
Balance of manufacturing account, . . . . .		59,652 12
Interest paid, . . . . .	\$13,741 47	
Dividends declared, . . . . .	15,000 00	
Depreciation, . . . . .	25,000 00	
Balance June 30, 1899, . . . . .	12,675 31	
	\$66,416 78	\$66,416 78

## CAMBRIDGE GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$132,039 09
Machinery and manufacturing appliances, . . . . .	427,742 85
Street mains, . . . . .	384,952 74
Meters, . . . . .	35,915 63
Due for gas, . . . . .	28,158 98
Gas coal on hand, . . . . .	11,922 10
Coke on hand, . . . . .	1,305 00
Tar on hand, . . . . .	37 50
Other materials on hand, . . . . .	6,789 10
Stoves on hand, . . . . .	1,546 77
Gas fixtures on hand, . . . . .	946 00
Sundry accounts due the company, . . . . .	11,546 18
Cash on hand, . . . . .	12,453 17
Notes receivable, . . . . .	16,375 00

Total assets, as per books of the company, . . . . . \$1,071,730 11

## LIABILITIES.

Capital stock, . . . . .	\$700,000 00
Unpaid bills, . . . . .	8,366 04
Deposits, . . . . .	4,571 60

Total liabilities, as per books of the company, . . . . . \$712,937 64

Profit and loss balance, . . . . . 358,792 47

\$1,071,730 11

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At works, . . . . .	\$121,519 39	
For distribution, . . . . .	21,184 88	
management, . . . . .	17,472 00	
taxes and incidentals, . . . . .	23,661 31	
	\$183,837 58	
Income from sale of gas, . . . . .		\$256,426 85
residuals, . . . . .		41,944 15
other sources, . . . . .		512 00
Balance to profit and loss, . . . . .	115,045 42	
	\$298,883 00	\$298,883 00

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$316,888 20
Balance of manufacturing account, . . . . .		115,045 42
Rents, . . . . .		551 01
Jobbing and stoves sold, . . . . .		1,524 33
Interest paid, . . . . .	\$538 90	
Dividends declared, . . . . .	70,000 00	
Other items, . . . . .	4,677 59	
Balance June 30, 1899, . . . . .	358,792 47	
	\$434,008 96	\$434,008 96

## CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

ASSETS.	
Real estate, . . . . .	\$105,456 82
Steam plant, . . . . .	30,977 59
Electric plant, . . . . .	42,396 50
Electric lines, . . . . .	116,722 04
Transformers, . . . . .	9,256 58
Meters, . . . . .	4,600 99
Arc lamps, . . . . .	6,792 37
Due for light and power, . . . . .	3,104 45
Fuel on hand, . . . . .	67 50
Carbons on hand, . . . . .	25 75
Oil and waste on hand, . . . . .	29 90
Incandescent lamps on hand, . . . . .	201 60
Horses, wagons, etc., . . . . .	265 00
Sundry accounts due the company, . . . . .	13,691 48
Office furniture, . . . . .	204 70
Cash on hand, . . . . .	485 63
Total assets, as per books of the company, . . . . .	\$334,278 90
Profit and loss balance, . . . . .	3,278 09
	<u>\$337,556 99</u>

LIABILITIES.	
Capital stock, . . . . .	\$150,000 00
Bonds issued, . . . . .	150,000 00
Notes payable, . . . . .	32,381 87
Unpaid bills, . . . . .	5,175 12
Total liabilities, as per books of the company, . . . . .	<u>\$337,556 99</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At station, . . . . .	\$11,753 32		
For distribution, . . . . .	3,045 67		
management, . . . . .	3,572 79		
taxes and incidentals, . . . . .	1,950 13		
	<u>\$20,321 91</u>		
Income from sale of light and power, . . . . .			\$23,654 40
Balance to profit and loss, . . . . .	3,332 49		
	<u>\$23,654 40</u>		<u>\$23,654 40</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1898, . . . . .			\$4,223 56
Balance of manufacturing account, . . . . .			3,332 49
Interest paid, . . . . .	\$10,834 14		
Balance June 30, 1899, . . . . .			3,278 09
	<u>\$10,834 14</u>		<u>\$10,834 14</u>

## CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.	
Real estate (gas), . . . . .	\$140,939 00
Machinery and manufacturing appliances (gas), . . . . .	165,082 93
Street mains (gas), . . . . .	186,000 00
Meters (gas), . . . . .	28,103 50
Due for gas, . . . . .	12,294 32

Gas coal on hand, . . . . .	\$6,893 08
Enrichers on hand, . . . . .	163 37
Real estate (electric), . . . . .	20,000 00
Steam plant (electric), . . . . .	15,150 00
Electric plant, . . . . .	28,867 46
Electric lines, . . . . .	15,874 89
Transformers, . . . . .	3,885 05
Meters (electric), . . . . .	2,121 90
Arc lamps, . . . . .	13,100 70
Due for electric light and power, . . . . .	4,437 80
Fuel on hand (electric), . . . . .	436 28
Sundry accounts due the company, . . . . .	1,222 36
Cash on hand, . . . . .	4,108 21

Total assets, as per books of the company, . . . . . \$646,680 83

## LIABILITIES.

Capital stock, . . . . .	\$500,000 00
Notes payable, . . . . .	53,600 00
Unpaid bills, . . . . .	3,440 32
Deposits, . . . . .	1,958 66

Total liabilities, as per books of the company, . . . . . \$558,998 98

Profit and loss balance, . . . . . 87,681 85

\$646,680 83

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$70,394 97	
For distribution, . . . . .	15,782 60	
management, . . . . .	13,404 02	
taxes and incidentals, . . . . .	12,358 60	
	<u>\$111,940 19</u>	
Operating expenses (electric) :		
At station, . . . . .	\$18,128 01	
For distribution, . . . . .	9,457 96	
management, . . . . .	1,452 45	
taxes and incidentals, . . . . .	2,065 03	
	<u>31,103 45</u>	
Income from sale of gas, . . . . .		\$140,811 66
residuals, . . . . .		21,770 59
sale of electric light and power, . . . . .		37,672 01
Balance to profit and loss :		
Gas, . . . . .	50,642 06	
Electric, . . . . .	6,568 56	
	<u>\$200,254 26</u>	<u>\$200,254 26</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$79,299 87
Balance of gas manufacturing account, . . . . .		50,642 06
Balance of electric manufacturing account, . . . . .		6,568 56
Rents, . . . . .		350 00
Jobbing, . . . . .		334 20
Interest paid, . . . . .	\$2,649 71	
Dividends declared, . . . . .	35,000 00	
Depreciation, . . . . .	10,514 24	
Other items, . . . . .	1,348 89	
Balance June 30, 1899, . . . . .	87,681 85	
	<u>\$137,194 69</u>	<u>\$137,194 69</u>

## CHELSEA GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$170,000 00
Machinery and manufacturing appliances, street mains and meters (gas), . . . . .	130,000 00
Due for gas, . . . . .	8,900 61
Gas coal on hand, . . . . .	2,053 33
Tar on hand, . . . . .	750 00
Stoves on hand, . . . . .	57 32
Real estate (electric), . . . . .	23,101 13
Steam plant (electric), . . . . .	47,308 84
Electric plant, . . . . .	41,506 08
Electric lines, . . . . .	46,351 61
Transformers, . . . . .	4,000 00
Meters (electric), . . . . .	4,000 00
Due for electric light and power, . . . . .	6,861 27
Fuel on hand (electric), . . . . .	4,200 00
Sundry accounts due the company, . . . . .	1,004 46
Cash on hand, . . . . .	720 13

Total assets, as per books of the company, . . . . . \$490,814 77

## LIABILITIES.

Capital stock, . . . . .	\$300,000 00
Bonds issued, . . . . .	130,000 00
Notes payable, . . . . .	10,000 00
Deposits, . . . . .	3,152 26
Reserved fund, . . . . .	500 00

Total liabilities, as per books of the company, . . . . . \$443,652 26

Profit and loss balance, . . . . . 47,162 51

\$490,814 77

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$21,373 47	
For distribution, . . . . .	4,016 43	
management, . . . . .	5,819 63	
taxes and incidentals, . . . . .	4,773 41	
		\$35,982 94
Operating expenses (electric) :		
At station, . . . . .	\$22,653 83	
For distribution, . . . . .	10,682 36	
management, . . . . .	3,382 00	
taxes and incidentals, . . . . .	5,556 25	
		42,274 44
Income from sale of gas, . . . . .		\$48,896 13
residuals, . . . . .		7,387 10
sale of electric light and power, . . . . .		56,388 46
Balance to profit and loss :		
Gas, . . . . .	20,300 29	
Electric, . . . . .	14,114 02	
		\$112,671 69
	\$112,671 69	\$112,671 69

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$43,834 84
Balance of gas manufacturing account, . . . . .		20,300 29
Balance of electric manufacturing account, . . . . .		14,114 02
Rents, . . . . .		408 00
Jobbing, . . . . .		428 23
Other items of income, . . . . .		21 77
Interest paid, . . . . .	\$7,219 64	
Dividends declared, . . . . .	15,000 00	
Depreciation, . . . . .	3,025 67	
Sinking fund, . . . . .	5,000 00	
Other items, . . . . .	1,699 33	
Balance June 30, 1899, . . . . .	47,162 51	
	<u>\$79,107 15</u>	<u>\$79,107 15</u>

## CHESTER ELECTRIC LIGHT COMPANY.

(E. LeRoy Gardner, Proprietor.)

## ASSETS.

Real estate, . . . . .	\$321 56
Steam plant, . . . . .	947 52
Electric plant, . . . . .	375 13
Electric lines, . . . . .	580 07
Meters, . . . . .	27 50
Incandescent lamps on hand, . . . . .	47 48
Other materials on hand, . . . . .	173 18
Fixtures on hand, . . . . .	49 72
Office furniture, . . . . .	12 41
Cash on hand, . . . . .	22 95
Total assets, as per books of the company, . . . . .	<u>\$2,557 52</u>
Profit and loss balance, . . . . .	137 05
	<u>\$2,694 57</u>

## LIABILITIES.

Capital invested, . . . . .	\$1,743 39
Notes payable, . . . . .	552 00
Unpaid bills, . . . . .	258 44
Deposits, . . . . .	140 74
Total liabilities, as per books of the company, . . . . .	<u>\$2,694 57</u>

## MANUFACTURING ACCOUNT.

[From March 8, 1899.]

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$210 71	
For distribution, . . . . .	20 88	
management, . . . . .	13 24	
taxes and incidentals, . . . . .	18 00	
	<u>\$262 83</u>	
Income from sale of light and power, . . . . .		\$34 66
Balance to profit and loss, . . . . .		178 17
	<u>\$262 83</u>	<u>\$262 83</u>



## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account, . . . . .	\$178 17	
Jobbing, . . . . .		\$75 30
Interest paid, . . . . .	34 18	
Balance June 30, 1899, . . . . .		137 05
	<u>\$212 35</u>	<u>\$212 35</u>

## CHICOPEE GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$47,815 00
Machinery and manufacturing appliances, . . . . .	57,043 66
Street mains, . . . . .	47,998 94
Meters, . . . . .	11,666 42
Due for gas, . . . . .	1,478 23
Gas coal on hand, . . . . .	25 00
Enrichers on hand, . . . . .	98 32
Purifying materials on hand, . . . . .	60 00
Stoves on hand, . . . . .	839 50
Fixtures on hand, . . . . .	197 30
Horses, wagons, etc., . . . . .	1,155 50
Office furniture, . . . . .	440 93
Cash on hand, . . . . .	3 62
Investments, . . . . .	12,000 00
Total assets, as per books of the company, . . . . .	<u>\$180,822 42</u>

## LIABILITIES.

Capital stock, . . . . .	\$75,000 00
Bonds issued, . . . . .	60,000 00
Notes payable, . . . . .	11,500 00
Unpaid bills, . . . . .	6,331 59
Amounts due from the company, not included above, . . . . .	175 00
Total liabilities, as per books of the company, . . . . .	<u>\$153,006 59</u>
Profit and loss balance, . . . . .	27,815 83
	<u>\$180,822 42</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At works, . . . . .	\$7,322 04	
For distribution, . . . . .	1,325 48	
management, . . . . .	3,103 88	
taxes and incidentals, . . . . .	2,289 75	
	<u>\$14,041 15</u>	
Income from sale of gas, . . . . .		\$17,788 66
other sources, . . . . .		6 00
Balance to profit and loss, . . . . .	3,753 51	
	<u>\$17,794 66</u>	<u>\$17,794 66</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$2,723 84
Balance of manufacturing account, . . . . .		3,753 51
Revaluation of plant, . . . . .		57,422 14
Interest paid, . . . . .	\$3,436 87	
Dividends declared, . . . . .	3,500 00	
Depreciation, . . . . .	1,139 29	
Jobbing account, . . . . .	154 00	
Accounts charged off, . . . . .	27,853 50	
Balance June 30, 1899, . . . . .	27,815 83	
	<hr/>	<hr/>
	\$63,899 49	\$63,899 49

## CHURCH GREEN ELECTRIC LIGHT AND POWER COMPANY.

(Alonzo W. Perry, Proprietor, Boston.)

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$22,098 61	
For distribution, . . . . .	2,016 30	
management, . . . . .	650 00	
taxes and incidentals, . . . . .	316 80	
	<hr/>	
	\$25,081 71	
Income from sale of light and power, . . . . .		\$29,550 84
other sources, . . . . .		6,130 80
Balance to profit and loss, . . . . .	10,599 93	
	<hr/>	<hr/>
	\$35,681 64	\$35,681 64

## CITIZENS' GAS LIGHT COMPANY OF QUINCY.

## ASSETS.

Real estate, . . . . .	\$9,500 00
Machinery and manufacturing appliances, . . . . .	16,128 50
Street mains, . . . . .	33,271 00
Meters, . . . . .	3,716 66
Due for gas, . . . . .	2,472 62
Gas coal on hand, . . . . .	244 52
Coke on hand, . . . . .	6 00
Tar on hand, . . . . .	525 00
Stoves on hand, . . . . .	139 75
Fixtures on hand, . . . . .	192 87
Horses, wagons, etc., . . . . .	515 90
Office furniture, . . . . .	100 00
Cash on hand, . . . . .	602 31
	<hr/>
Total assets, as per books of the company, . . . . .	\$67,412 13
Profit and loss balance, . . . . .	5,074 50
	<hr/>
	\$72,486 63

## LIABILITIES.

Capital stock, . . . . .	\$33,000 00
Notes payable, . . . . .	35,500 00
Unpaid bills, . . . . .	986 63
	<hr/>
Total liabilities, as per books of the company, . . . . .	\$72,486 63

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At works, . . . . .	\$7,189 94	
For distribution, . . . . .	1,275 55	
management, . . . . .	4,104 39	
taxes and incidentals, . . . . .	829 68	
	<hr/>	
	\$13,399 56	
Income from sale of gas, . . . . .		\$14,643 55
residuals, . . . . .		1,975 40
other sources, . . . . .		134 10
Balance to profit and loss, . . . . .	3,353 49	
	<hr/>	<hr/>
	\$16,753 05	\$16,753 05

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$6,147 55	
Balance of manufacturing account, . . . . .		\$3,353 49
Rents, . . . . .		144 00
Jobbing account, . . . . .		228 54
Interest paid, . . . . .	2,381 67	
Depreciation, . . . . .	271 31	
Balance June 30, 1899, . . . . .		5,074 50
	<hr/>	<hr/>
	\$8,800 53	\$8,800 53

## CLINTON GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$7,449 00
Machinery and manufacturing appliances (gas), . . . . .	28,274 71
Street mains (gas), . . . . .	17,047 94
Meters (gas), . . . . .	3,118 17
Due for gas, . . . . .	1,846 74
Gas coal on hand, . . . . .	1,624 57
Coke on hand, . . . . .	175 60
Tar on hand, . . . . .	800 00
Enrichers on hand, . . . . .	28 75
Purifying materials on hand, . . . . .	15 00
Other gas materials on hand, . . . . .	250 54
Stoves on hand, . . . . .	443 15
Real estate (electric), . . . . .	26,897 00
Steam plant (electric), . . . . .	14,962 96
Electric plant, . . . . .	10,947 97
Electric lines, . . . . .	36,758 04
Transformers, . . . . .	5,610 00
Meters (electric), . . . . .	3,376 25
Arc lamps, . . . . .	1,600 00
Due for electric light and power, . . . . .	1,389 13
Fuel on hand (electric), . . . . .	406 75
Carbons on hand, . . . . .	105 00
Oil and waste on hand, . . . . .	28 38
Incandescent lamps on hand, . . . . .	152 14
Other electric materials on hand, . . . . .	94 39
Electric fixtures on hand, . . . . .	588 85
Horses, wagons, etc., . . . . .	107 50

Sundry accounts due the company, . . . . .	\$629 98
Office furniture, . . . . .	276 64
Cash on hand, . . . . .	2,038 41
Total assets, as per books of the company, . . . . .	<u>\$167,043 56</u>

## LIABILITIES.

Capital stock, . . . . .	\$73,000 00
Notes payable, . . . . .	76,000 00
Unpaid bills, . . . . .	666 75
Reserved fund, . . . . .	6,544 28
Depreciation fund, . . . . .	3,650 00
Total liabilities, as per books of the company, . . . . .	<u>\$159,861 03</u>
Profit and loss balance, . . . . .	7,182 53
	<u>\$167,043 56</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$9,229 05	
For distribution, . . . . .	1,388 17	
management, . . . . .	1,062 52	
taxes and incidentals, . . . . .	491 52	
	<u>\$12,171 26</u>	
Operating expenses (electric) :		
At station, . . . . .	\$5,667 56	
For distribution, . . . . .	1,527 57	
management, . . . . .	1,039 96	
taxes and incidentals, . . . . .	949 65	
	<u>9,184 74</u>	
Income from sale of gas, . . . . .		\$17,584 26
residuals, . . . . .		971 02
sale of electric light and power, . . . . .		14,697 26
Balance to profit and loss :		
Gas, . . . . .	6,384 02	
Electric, . . . . .	5,512 52	
	<u>\$33,252 54</u>	<u>\$33,252 54</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$6,153 35
Balance of gas manufacturing account, . . . . .		6,384 02
Balance of electric manufacturing account, . . . . .		5,512 52
Revaluation of plant, . . . . .		4,040 93
Interest paid, . . . . .	\$4,675 19	
Depreciation fund, . . . . .	3,650 00	
Reserved fund, . . . . .	6,544 28	
Other items, . . . . .	38 82	
Balance June 30, 1899, . . . . .	7,182 53	
	<u>\$22,090 82</u>	<u>\$22,090 82</u>

## COHASSET ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$4,221 89
Steam plant, . . . . .	9,182 32
Electric plant, . . . . .	16,373 83
Electric lines, . . . . .	14,840 80

Transformers, . . . . .	\$2,207 53
Meters, . . . . .	356 40
Due for light and power, . . . . .	803 22
Fuel on hand, . . . . .	37 50
Oil and waste on hand, . . . . .	34 50
Incandescent lamps on hand, . . . . .	12 50
Cash on hand, . . . . .	1,956 36
Investments, . . . . .	972 50
Total assets, as per books of the company, . . . . .	<u>\$50,999 24</u>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	13,000 00
Interest due but not paid, . . . . .	30 00
Depreciation fund, . . . . .	4,300 00
Total liabilities, as per books of the company, . . . . .	<u>\$47,330 00</u>
Profit and loss balance, . . . . .	3,669 24
	<u>\$50,999 24</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$3,802 10	
For distribution, . . . . .	1,466 08	
management, . . . . .	248 55	
taxes and incidentals, . . . . .	558 11	
	<u>\$6,074 84</u>	
Income from sale of light and power, . . . . .		\$8,768 36
Balance to profit and loss, . . . . .	2,693 52	
	<u>\$8,768 36</u>	<u>\$8,768 36</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$3,255 72
Balance of manufacturing account, . . . . .		2,693 52
Other items of income, . . . . .		70 00
Interest paid, . . . . .	\$650 00	
Dividends declared, . . . . .	1,200 00	
Depreciation fund, . . . . .	500 00	
Balance June 30, 1899, . . . . .	3,669 24	
	<u>\$6,019 24</u>	<u>\$6,019 24</u>

## COTTAGE CITY GAS AND ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$2,700 00
Machinery and manufacturing appliances (gas), . . . . .	5,186 96
Street mains (gas), . . . . .	8,266 84
Meters (gas), . . . . .	1,736 70
Due for gas, . . . . .	265 30
Gas coal on hand, . . . . .	152 75
Enrichers on hand, . . . . .	65 10
Other gas materials on hand, . . . . .	392 93

Stoves on hand, . . . . .	\$137 83
Gas fixtures on hand, . . . . .	151 67
Real estate (electric), . . . . .	4,031 49
Steam plant (electric), . . . . .	4,034 07
Electric plant, . . . . .	901 12
Electric lines, . . . . .	2,012 25
Arc lamps, . . . . .	807 82
Due for electric light and power, . . . . .	11 85
Carbons on hand, . . . . .	28 88
Oil and waste on hand, . . . . .	34 25
Other electric materials on hand, . . . . .	41 85
Sundry accounts due the company, . . . . .	282 77
Office furniture, . . . . .	91 00
Cash on hand, . . . . .	433 17

Total assets, as per books of the company, . . . . . \$31,716 60

## LIABILITIES.

Capital stock, . . . . .	\$25,000 00
Notes payable, . . . . .	2,000 00
Unpaid bills, . . . . .	3,433 67

Total Liabilities, as per books of the company, . . . . . \$30,433 67  
Profit and loss balance, . . . . . 1,282 93

\$31,716 60

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$1,597 75	
For distribution, . . . . .	54 00	
management, . . . . .	619 68	
taxes and incidentals, . . . . .	117 21	
	<hr/>	
	\$2,388 64	
Operating expenses (electric) :		
At station, . . . . .	\$2,257 93	
For distribution, . . . . .	300 96	
management, . . . . .	619 68	
taxes and incidentals, . . . . .	117 21	
	<hr/>	
	3,295 78	
Income from sale of gas, . . . . .		\$3,753 38
sale of electric light and power, . . . . .		3,275 40
Balance to profit and loss :		
Gas, . . . . .	1,364 74	
Electric, . . . . .		20 38
	<hr/>	<hr/>
	\$7,049 16	\$7,049 16

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$812 52
Balance of gas manufacturing account, . . . . .		1,364 74
Balance of electric manufacturing account, . . . . .	\$20 38	
Jobbing account, . . . . .		134 08
Depreciation fund, . . . . .		920 64
Interest paid, . . . . .	195 51	
Depreciation, . . . . .	1,733 16	
Balance June 30, 1899, . . . . .	1,282 93	
	<hr/>	<hr/>
	\$3,231 98	\$3,231 98

## DANVERS GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,000 00
Machinery and manufacturing appliances, . . . . .	7,515 69
Street mains, . . . . .	10,000 00
Meters, . . . . .	1,000 97
Due for gas, . . . . .	416 55
Coal on hand, . . . . .	593 98
Coke on hand, . . . . .	80 64
Tar on hand, . . . . .	165 00
Enrichers on hand, . . . . .	103 70
Fixtures on hand, . . . . .	39 00
Cash on hand, . . . . .	2,809 48
Notes receivable, . . . . .	200 00

Total assets, as per books of the company, . . . . . \$25,925 01

## LIABILITIES.

Capital stock, . . . . .	\$20,000 00
Total liabilities, as per books of the company, . . . . .	\$20,000 00
Profit and loss balance, . . . . .	5,925 01

\$25,925 01

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$2,275 02	
For distribution, . . . . .	733 28	
management, . . . . .	1,643 11	
taxes and incidentals, . . . . .	135 77	
	\$4,787 18	
Income from sale of gas, . . . . .		\$4,630 89
residuals, . . . . .		164 27
other sources, . . . . .		32 00
Balance to profit and loss, . . . . .	39 98	
	\$4,827 16	\$4,827 16

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$5,748 69
Balance of manufacturing account, . . . . .		39 98
Interest received, . . . . .		136 34
Balance June 30, 1899, . . . . .	\$5,925 01	
	\$5,925 01	\$5,925 01

## DEDHAM ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$14,864 38
Steam plant, . . . . .	16,305 00
Electric plant, . . . . .	13,271 73
Electric lines, . . . . .	69,555 91

Transformers, . . . . .	\$8,899 07
Meters, . . . . .	3,587 76
Arc lamps, . . . . .	4,199 60
Due for light and power, . . . . .	3,607 79
Fuel on hand, . . . . .	378 50
Carbons on hand, . . . . .	48 00
Oil and waste on hand, . . . . .	15 15
Incandescent lamps on hand, . . . . .	519 32
Globes on hand, . . . . .	17 89
Other materials on hand, . . . . .	228 35
Wiring account, . . . . .	116 00
Horses, wagons, etc., . . . . .	906 80
Sundry accounts due the company, . . . . .	256 50
Office furniture, . . . . .	16 00
Cash on hand, . . . . .	1,218 76
Interest and insurance prepaid, . . . . .	501 58
Investments, . . . . .	10,000 00

Total assets, as per books of the company, . . . . . \$148,514 09

## LIABILITIES.

Capital stock, . . . . .	\$60,000 00
Bonds issued, . . . . .	57,000 00
Notes payable, . . . . .	25,648 13
Unpaid bills, . . . . .	667 04
Interest accrued but not due, . . . . .	617 50

Total liabilities, as per books of the company, . . . . . \$143,932 67

Profit and loss balance, . . . . . 4,581 42

\$148,514 09

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$7,241 94	
For distribution, . . . . .	1,684 54	
management, . . . . .	1,095 84	
taxes and incidentals, . . . . .	2,851 69	
	\$12,874 01	
Income from sale of light and power, . . . . .		\$20,061 83
other sources, . . . . .		118 00
Balance to profit and loss, . . . . .	7,305 82	
	\$20,179 83	\$20,179 83

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$4,444 26
Balance of manufacturing account, . . . . .		7,305 82
Interest paid, . . . . .	\$3,676 12	
Dividends declared, . . . . .	2,400 00	
Depreciation, . . . . .	800 00	
Other items, . . . . .	292 54	
Balance June 30, 1899, . . . . .	4,581 42	
	\$11,750 08	\$11,750 08



## DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$7,369 87
Machinery and manufacturing appliances, . . . . .	13,523 84
Street mains, . . . . .	33,313 71
Meters, . . . . .	4,032 42
Due for gas, . . . . .	1,671 56
Gas coal on hand, . . . . .	233 12
Coke on hand, . . . . .	4 00
Tar on hand, . . . . .	639 72
Other materials on hand, . . . . .	377 04
Stoves and gas fixtures on hand, . . . . .	304 23
Horses, wagons, etc., . . . . .	643 73
Sundry accounts due the company, . . . . .	1,799 66
Office furniture, . . . . .	176 75
Cash on hand, . . . . .	37 53
Investments, . . . . .	11 03

Total assets, as per books of the company, . . . . .	\$64,138 21
Profit and loss balance, . . . . .	42,952 92
	<u>\$107,091 13</u>

## LIABILITIES.

Capital stock, . . . . .	\$80,000 00
Bonds issued, . . . . .	20,500 00
Notes payable, . . . . .	6,196 66
Interest accrued but not due, . . . . .	394 47

Total liabilities, as per books of the company, . . . . .	<u>\$107,091 13</u>
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## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$6,501 30	
For distribution, . . . . .	783 28	
management, . . . . .	2,922 80	
taxes and incidentals, . . . . .	1,279 29	
	<u>\$11,486 67</u>	
Income from sale of gas, . . . . .		\$15,146 37
residuals, . . . . .		1,001 90
other sources, . . . . .		17 00
Balance to profit and loss, . . . . .	4,678 60	
	<u>\$16,165 27</u>	<u>\$16,165 27</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$50,760 56	
Balance of manufacturing account, . . . . .		\$4,678 60
Rents, . . . . .		58 50
Reduction of capital stock, . . . . .		12,320 00
Other items of income, . . . . .		120 98
Interest paid, . . . . .	1,185 13	
Dividends declared, . . . . .	4,725 00	
Depreciation, . . . . .	3,054 68	
Jobbing account, . . . . .	405 63	
Balance June 30, 1899, . . . . .		42,952 92
	<u>\$60,131 00</u>	<u>\$60,131 00</u>

## DORCHESTER GAS LIGHT COMPANY.

## ASSETS.

Real estate, machinery and manufacturing appliances and street mains,	\$809,997 40
Meters, . . . . .	55,545 67
Due for gas, . . . . .	29,350 53
Gas on hand, . . . . .	121 98
Other materials on hand, . . . . .	12,296 62
Stoves on hand, . . . . .	67,120 46
Horses, wagons, etc., . . . . .	959 17
Sundry accounts due the company, . . . . .	6,164 58
Office furniture, . . . . .	384 28
Cash on hand, . . . . .	5,324 98
Total assets, as per books of the company, . . . . .	<u>\$987,265 67</u>

## LIABILITIES.

Capital stock, . . . . .	\$519,600 00
Notes payable, . . . . .	214,000 00
Unpaid bills, . . . . .	8,043 33
Deposits, . . . . .	5,170 30
Premium account, . . . . .	29,988 92
Amounts due from the company, not included above, . . . . .	156 08
Total liabilities, as per books of the company, . . . . .	<u>\$776,958 63</u>
Profit and loss balance, . . . . .	210,307 04
	<u>\$987,265 67</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$1,836 13	
For distribution, . . . . .	22,288 99	
management, . . . . .	6,760 00	
taxes and incidentals, . . . . .	15,109 34	
gas bought, . . . . .	124,556 86	
	<u>\$170,551 32</u>	
Income from sale of gas, . . . . .		\$218,433 22
Balance to profit and loss, . . . . .	47,881 90	
	<u>\$218,433 22</u>	<u>\$218,433 22</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$217,147 55
Balance of manufacturing account, . . . . .		47,881 90
Interest received, . . . . .		246 00
Interest paid, . . . . .	\$5,606 41	
Dividends declared, . . . . .	49,362 00	
Balance June 30, 1899, . . . . .	210,307 04	
	<u>\$265,275 45</u>	<u>\$265,275 45</u>

## EAST BOSTON GAS COMPANY.

## ASSETS.

Real estate, . . . . .	\$109,692 23
Machinery and manufacturing appliances, . . . . .	72,275 09
Street mains, . . . . .	66,348 04
Meters, . . . . .	12,877 61

Due for gas, . . . . .	\$6,477 30
Gas coal on hand, . . . . .	2,433 61
Coke on hand, . . . . .	85 50
Tar on hand, . . . . .	1,555 75
Enrichers on hand, . . . . .	41 25
Purifying materials on hand, . . . . .	111 72
Other materials on hand, . . . . .	1,004 88
Stoves on hand, . . . . .	170 10
Fixtures on hand, . . . . .	656 96
Horses, wagons, etc., . . . . .	644 94
Sundry accounts due the company, . . . . .	1,668 15
Office furniture, . . . . .	567 92
Cash on hand, . . . . .	15,547 04
Investments, . . . . .	10,700 00

Total assets, as per books of the company, . . . . . \$302,858 09

## LIABILITIES.

Capital stock, . . . . .	\$220,000 00
Unpaid bills, . . . . .	2,300 00
Deposits, . . . . .	1,486 87

Total liabilities, as per books of the company, . . . . . \$223,786 87

Profit and loss balance, . . . . . 79,071 22

\$302,858 09

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$31,484 40	
For distribution, . . . . .	7,778 93	
management, . . . . .	10,801 61	
taxes and incidentals, . . . . .	5,071 30	
	\$55,136 24	
Income from sale of gas, . . . . .		\$72,618 44
residuals, . . . . .		10,027 42
other sources, . . . . .		212 75
Balance to profit and loss, . . . . .	27,722 37	
	\$82,858 61	\$82,858 61

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$73,243 19
Balance of manufacturing account, . . . . .		27,722 37
Interest received, . . . . .		1,190 00
Jobbing account, . . . . .		444 44
Interest paid, . . . . .	\$176 49	
Dividends declared, . . . . .	22,000 00	
Depreciation, . . . . .	1,312 36	
Other items, . . . . .	39 93	
Balance June 30, 1899, . . . . .	79,071 22	
	\$102,600 00	\$102,600 00

## EASTHAMPTON GAS COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$9,500 00
Machinery and manufacturing appliances (gas), . . . . .	10,500 00
Street mains (gas), . . . . .	8,000 00
Meters (gas), . . . . .	500 00

Due for gas, . . . . .	\$685 14
Gas coal on hand, . . . . .	431 60
Coke on hand, . . . . .	12 00
Tar on hand, . . . . .	180 00
Enrichers on hand, . . . . .	142 50
Purifying materials on hand, . . . . .	84 00
Other gas materials on hand, . . . . .	25 00
Real estate (electric), . . . . .	2,000 00
Steam plant (electric), . . . . .	2,500 00
Electric plant, . . . . .	5,000 00
Due for electric light and power, . . . . .	656 25
Fuel on hand (electric), . . . . .	16 00
Carbons on hand, . . . . .	24 00
Oil and waste on hand, . . . . .	16 52
Globes on hand, . . . . .	25
Other electric materials on hand, . . . . .	140 47
Cash on hand, . . . . .	900 35
Notes receivable, . . . . .	77 60

Total assets, as per books of the company, . . . . . \$41,391 68

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Notes payable, . . . . .	4,500 00

Total liabilities, as per books of the company, . . . . . \$34,500 00

Profit and loss balance, . . . . . 6,891 68

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$4,200 23	
For distribution, . . . . .	552 93	
management, . . . . .	741 40	
taxes and incidentals, . . . . .	354 31	
	\$5,848 87	
Operating expenses (electric) :		
At station, . . . . .	\$1,382 70	
For distribution, . . . . .	416 54	
management, . . . . .	23 71	
taxes and incidentals, . . . . .	227 16	
	2,050 11	
Income from sale of gas, . . . . .		\$7,941 96
residuals, . . . . .		380 15
other sources (gas), . . . . .		50 00
sale of electric light and power, . . . . .		2,625 00
Balance to profit and loss :		
Gas, . . . . .	2,523 24	
Electric, . . . . .	574 89	
	\$10,997 11	\$10,997 11

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$5,837 30
Balance of gas manufacturing account, . . . . .		2,523 24
Balance of electric manufacturing account, . . . . .		574 89
Interest paid, . . . . .	\$243 75	
Dividends declared, . . . . .	1,800 00	
Balance June 30, 1899, . . . . .	6,891 68	
	\$8,935 43	\$8,935 43

## EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

## ASSETS.

Real estate, . . . . .	\$943,754 72
Steam plant, . . . . .	725,081 43
Electric plant, . . . . .	618,474 37
Electric lines, . . . . .	1,656,339 01
Meters, . . . . .	91,222 45
Arc lamps, . . . . .	40,589 67
Due for light and power, . . . . .	66,703 70
Fuel on hand, . . . . .	4,003 49
Incandescent lamps on hand, . . . . .	6,763 11
Other materials on hand, . . . . .	55,374 35
Sundry accounts due the company, . . . . .	2,465 60
Cash on hand, . . . . .	75,485 12
Notes receivable, . . . . .	36,693 64
Total assets, as per books of the company, . . . . .	\$4,322,850 66

## LIABILITIES.

Capital stock, . . . . .	\$3,744,000 00
Bonds issued, . . . . .	180,000 00
Unpaid bills, . . . . .	3,044 17
Deposits, . . . . .	820 20
Unpaid dividends, . . . . .	74,880 00
Reserved fund, . . . . .	270,000 00
Amounts due from the company, not included above, . . . . .	24,120 00
Total liabilities, as per books of the company, . . . . .	\$4,296,864 37
Profit and loss balance, . . . . .	25,986 29
	\$4,322,850 66

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$214,962 21	
For distribution, . . . . .	87,545 40	
management, . . . . .	109,156 13	
taxes and incidentals, . . . . .	116,841 98	
	\$528,505 72	
Income from sale of light and power, . . . . .		\$988,689 85
other sources, . . . . .		7,572 38
Balance to profit and loss, . . . . .	467,656 51	
	\$996,162 23	\$996,162 23

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$25,343 93
Balance of manufacturing account, . . . . .		467,656 51
Interest received, . . . . .		5,236 63
Rents, . . . . .		3,098 78
Other items of income, . . . . .		3,000 00
Dividends declared, . . . . .	\$299,520 00	
Depreciation, . . . . .	13,411 74	
Reserve fund, . . . . .	150,000 00	
Other items, . . . . .	15,417 82	
Balance June 30, 1899, . . . . .	25,986 29	
	\$504,335 85	\$504,335 85

## EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

## ASSETS.

Real estate, . . . . .	\$53,861 34
Steam plant, . . . . .	38,180 64
Electric plant, . . . . .	38,064 43
Electric lines, . . . . .	127,936 18
Transformers, . . . . .	1,800 00
Meters and lamps, . . . . .	14,141 01
Arc lamps, . . . . .	14,120 00
Patent rights, . . . . .	19,000 00
Due for light and power, . . . . .	12,922 82
Incandescent lamps on hand, . . . . .	310 32
Other materials on hand, . . . . .	9,139 48
Motors on hand, . . . . .	372 69
Fixtures on hand, . . . . .	3,597 86
Sundry accounts due the company, . . . . .	291 57
Insurance prepaid, . . . . .	1,317 55
Cash on hand, . . . . .	591 04
Notes receivable, . . . . .	208 66

Total assets, as per books of the company, . . . . . \$335,855 59

## LIABILITIES.

Capital stock, . . . . .	\$100,000 00
Bonds issued, . . . . .	100,000 00
Notes payable, . . . . .	75,000 00
Unpaid bills, . . . . .	1,978 76
Interest and taxes accrued, . . . . .	3,514 80
Depreciation fund, . . . . .	55,362 03

Total liabilities, as per books of the company, . . . . . \$335,855 59

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$27,011 63	
For distribution, . . . . .	9,601 67	
management, . . . . .	6,042 49	
taxes and incidentals, . . . . .	3,577 86	
	\$46,233 65	
Income from sale of light and power, . . . . .		\$72,116 92
Balance to profit and loss, . . . . .	25,883 27	
	\$72,116 92	\$72,116 92

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account, . . . . .		\$25,883 27
Interest received, . . . . .		87 27
Interest paid, . . . . .	\$10,552 39	
Dividends declared, . . . . .	6,000 00	
Depreciation fund, . . . . .	9,418 15	
	\$25,970 54	\$25,970 54

## FALL RIVER ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$67,000 00
Steam plant, . . . . .	92,000 00
Electric plant, . . . . .	78,000 00
Electric lines, . . . . .	101,592 18
Transformers, . . . . .	4,992 00
Meters, . . . . .	3,036 55
Arc lamps, . . . . .	14,901 00
Due for light and power, . . . . .	13,412 88
Motors on hand, . . . . .	5,623 64
Cash on hand, . . . . .	9,903 48

Total assets, as per books of the company, . . . . . \$390,461 73

## LIABILITIES.

Capital stock, . . . . .	\$350,000 00
Notes payable, . . . . .	25,000 00
Unpaid bills, . . . . .	6,763 83

Total liabilities, as per books of the company, . . . . . \$381,763 83  
 Profit and loss balance . . . . . 8,697 90

\$390,461 73

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$53,467 69	
For distribution, . . . . .	53,084 07	
management, . . . . .	11,062 90	
taxes and incidentals, . . . . .	12,595 43	
	\$130,210 09	
Income from sale of light and power, . . . . .		\$158,007 75
Balance to profit and loss, . . . . .	27,797 66	
	\$168,007 75	\$158,007 75

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$11,648 84
Balance of manufacturing account, . . . . .		27,797 66
Interest paid, . . . . .	\$998 60	
Dividends declared, . . . . .	15,750 00	
Depreciation, . . . . .	14,000 00	
Balance June 30, 1899, . . . . .	8,697 90	
	\$39,446 50	\$39,446 50

## FALL RIVER GAS WORKS COMPANY.

## ASSETS.

Real estate, . . . . .	\$205,635 86
Machinery and manufacturing appliances, . . . . .	107,409 10
Street mains, . . . . .	235,779 99
Meters, . . . . .	53,853 74
Due for gas, . . . . .	11,898 96
Gas coal on hand, . . . . .	3,763 56
Enrichers on hand, . . . . .	2,676 95

Purifying materials on hand, . . . . .	\$289 45
Other materials on hand, . . . . .	9,521 28
Stoves on hand, . . . . .	4,844 63
Fixtures on hand, . . . . .	1,929 26
Gas engines, . . . . .	457 43
Sundry accounts due the company, . . . . .	11,858 23
Office furniture, . . . . .	1,438 31
Cash on hand, . . . . .	11,539 32
Works improvement, . . . . .	3,431 13
Total assets, as per books of the company, . . . . .	<u>\$666,327 20</u>

## LIABILITIES.

Capital stock, . . . . .	\$450,000 00
Notes payable, . . . . .	42,637 68
Unpaid bills, . . . . .	11,354 90
Deposits, . . . . .	826 04
Interest due but not paid, . . . . .	945 29
Total liabilities, as per books of the company, . . . . .	<u>\$505,763 91</u>
Profit and loss balance, . . . . .	160,563 29
	<u>\$666,327 20</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$40,120 80	
For distribution, . . . . .	12,161 83	
management, . . . . .	22,806 81	
taxes and incidentals, . . . . .	10,365 95	
	<u>\$85,455 39</u>	
Income from sale of gas, . . . . .		\$157,948 46
residuals, . . . . .		42 40
other sources, . . . . .		183 20
Balance to profit and loss, . . . . .	72,718 67	
	<u>\$158,174 06</u>	<u>\$158,174 06</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$125,355 90
Balance of manufacturing account, . . . . .		72,718 67
Rents, . . . . .		221 33
Jobbing account, . . . . .		904 63
Other items of income, . . . . .		188 77
Interest paid, . . . . .	\$2,467 88	
Dividends declared, . . . . .	36,000 00	
Other items, . . . . .	358 13	
Balance June 30, 1899, . . . . .	160,563 29	
	<u>\$199,389 30</u>	<u>\$199,389 30</u>

## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$16,046 27
Machinery and manufacturing appliances (gas), . . . . .	16,787 45
Street mains (gas), . . . . .	16,000 00
Meters (gas), . . . . .	5,800 00
Due for gas, . . . . .	1,236 60



Gas coal on hand, . . . . .	\$1,200 00
Coke on hand, . . . . .	400 00
Stoves on hand, . . . . .	408 97
Real estate (electric), . . . . .	22,705 85
Steam plant (electric), . . . . .	9,783 45
Electric plant, . . . . .	43,566 09
Electric lines, . . . . .	35,600 54
Transformers, . . . . .	6,048 52
Meters (electric), . . . . .	2,112 11
Arc lamps, . . . . .	11,129 08
Due for electric light and power, . . . . .	1,403 71
Fuel on hand (electric), . . . . .	250 00
Cash on hand, . . . . .	3,355 74
Notes receivable, . . . . .	257 00
Total assets, as per books of the company, . . . . .	\$194,091 38

## LIABILITIES.

Capital stock, . . . . .	\$150,000 00
Notes payable, . . . . .	43,000 00
Deposits, . . . . .	740 00
Total liabilities, as per books of the company, . . . . .	\$193,740 00
Profit and loss balance, . . . . .	351 38
	\$194,091 38

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$15,873 69	
For distribution, . . . . .	1,878 19	
management, . . . . .	5,711 34	
taxes and incidentals, . . . . .	1,703 68	
	\$25,166 80	
Operating expenses (electric) :		
At station, . . . . .	\$19,386 49	
For distribution, . . . . .	12,285 47	
management, . . . . .	6,994 68	
taxes and incidentals, . . . . .	2,952 08	
	41,618 72	
Income from sale of gas, . . . . .		\$37,462 16
residuals, . . . . .		4,926 60
sale of electric light and power, . . . . .		54,769 50
Balance to profit and loss :		
Gas, . . . . .	17,221 96	
Electric, . . . . .	13,140 78	
	\$97,148 26	\$97,148 26

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$522 88
Balance of gas manufacturing account, . . . . .		17,221 96
Balance of electric manufacturing account, . . . . .		13,140 78
Interest paid, . . . . .	\$2,158 17	
Dividends declared, . . . . .	15,000 00	
Construction charged off, . . . . .	10,377 20	
Depreciation, . . . . .	2,732 35	
Other items, . . . . .	266 52	
Balance June 30, 1899, . . . . .	351 38	
	\$30,885 62	\$30,885 62

## FOXBOROUGH ELECTRIC COMPANY.

(Not incorporated.)

## ASSETS.

Real estate, . . . . .	\$2,288 05
Steam plant, . . . . .	7,069 07
Electric plant, . . . . .	2,547 40
Electric lines, . . . . .	5,700 18
Transformers, . . . . .	1,118 84
Meters, . . . . .	993 80
Arc lamps, . . . . .	224 65
Due for light and power, . . . . .	105 99
Fuel on hand, . . . . .	34 50
Carbons on hand, . . . . .	2 40
Oil and waste on hand, . . . . .	10 00
Globes on hand, . . . . .	2 00
Other materials on hand, . . . . .	126 46
Sundry accounts due the company, . . . . .	385 07
Cash on hand, . . . . .	167 28

Total assets, as per books of the company, . . . . . \$20,775 59

## LIABILITIES.

Capital stock, . . . . .	\$16,500 00
Notes payable, . . . . .	1,500 00
Unpaid bills, . . . . .	675 33
Interest accrued but not due, . . . . .	41 34
Amounts due from the company, not included above, . . . . .	1,501 64

Total liabilities, as per books of the company, . . . . . \$20,218 31

Profit and loss balance, . . . . . 557 28

\$20,775 59

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . . \$1,986 33		
For distribution, . . . . . 225 87		
management, . . . . . 316 33		
taxes and incidentals, . . . . . 345 20		
	\$2,873 73	
Income from sale of light and power, . . . . .		\$3,771 89
Balance to profit and loss, . . . . .	898 16	
	\$3,771 89	\$3,771 89

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$199 54	
Balance of manufacturing account, . . . . .		\$898 16
Interest paid, . . . . .	141 34	
Balance June 30, 1899, . . . . .	557 28	
	\$898 16	\$898 16

## FRAMINGHAM ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$12,902 87
Steam plant, . . . . .	24,940 14
Electric plant, . . . . .	56,935 80
Electric lines, . . . . .	83,097 83
Transformers, . . . . .	3,370 68
Meters, . . . . .	3,378 90
Arc lamps, . . . . .	1,460 00
Due for light and power, . . . . .	4,571 72
Fuel on hand, . . . . .	210 32
Oil and waste on hand, . . . . .	74 57
Incandescent lamps on hand, . . . . .	203 94
Globes on hand, . . . . .	50 70
Cash on hand, . . . . .	279 64
Insurance, taxes and interest prepaid, . . . . .	1,557 57

Total assets, as per books of the company, . . . . . \$193,034 68

## LIABILITIES.

Capital stock, . . . . .	\$80,000 00
Bonds issued, . . . . .	50,000 00
Notes payable, . . . . .	26,487 11
Unpaid bills, . . . . .	16,520 98
Depreciation fund, . . . . .	14,679 16

Total liabilities, as per books of the company, . . . . . \$187,687 24  
 Profit and loss balance, . . . . . 5,347 44

\$193,034 68

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$8,374 23	
For distribution, . . . . .	2,857 93	
management, . . . . .	1,545 53	
taxes and incidentals, . . . . .	2,065 34	
	\$14,843 03	
Income from sale of light and power, . . . . .		\$20,864 26
Balance to profit and loss, . . . . .	6,021 23	
	\$20,864 26	\$20,864 26

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$12,908 52
Balance of manufacturing account, . . . . .		6,021 23
Accounts payable cancelled, . . . . .		7,522 50
Interest paid, . . . . .	\$3,104 81	
Depreciation, . . . . .	3,320 86	
Depreciation fund, . . . . .	14,679 15	
Balance June 30, 1899, . . . . .	5,347 44	
	\$26,452 25	\$26,452 25

## FRAMINGHAM GAS, FUEL AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$32,565 46
Machinery and manufacturing appliances, . . . . .	34,645 87
Street mains, . . . . .	31,632 74
Meters, . . . . .	4,246 82
Due for gas, . . . . .	2,049 51
Gas coal on hand, . . . . .	135 00
Wood on hand, . . . . .	2 00
Tools on hand, . . . . .	847 47
Purifying materials on hand, . . . . .	210 00
Other materials on hand, . . . . .	2,539 10
Stoves and gas fixtures on hand, . . . . .	5,140 88
Patent rights, . . . . .	40,000 00
Horses, wagons, etc., . . . . .	366 75
Sundry accounts due the company, . . . . .	1,455 06
Office furniture, . . . . .	1,279 11
Cash on hand, . . . . .	29 68
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$167,145 45</b>
Profit and loss balance, . . . . .	75,012 05

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\$232,157 50

## LIABILITIES.

Capital stock, . . . . .	\$75,000 00
Bonds issued, . . . . .	75,000 00
Notes payable, . . . . .	34,907 32
Unpaid bills, . . . . .	1,648 89
Interest due but not paid, . . . . .	45,601 29

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Total liabilities, as per books of the company, . . . . . \$232,157 50

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At works, . . . . .	\$5,080 99	
For distribution, . . . . .	1,754 51	
management, . . . . .	1,033 07	
taxes and incidentals, . . . . .	1,561 85	
	<hr/>	
	\$9,430 42	
Income from sale of gas, . . . . .		\$11,260 92
other sources, . . . . .		183 53
Balance to profit and loss, . . . . .	2,014 03	
	<hr/>	<hr/>
	\$11,444 45	\$11,444 45

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$61,687 28	
Balance of manufacturing account, . . . . .		\$2,014 03
Interest charges, . . . . .	14,855 04	
Jobbing account, . . . . .	361 11	
Other items, . . . . .	122 65	
Balance June 30, 1899, . . . . .		75,012 06
	<hr/>	<hr/>
	\$77,026 08	\$77,026 08

FRANKLIN.

(See UNION ELECTRIC LIGHT COMPANY.)

FRANKLIN ELECTRIC LIGHT COMPANY.

(Turner's Falls.)

ASSETS.

Electric plant, . . . . .	\$5,100 00
Electric lines, . . . . .	2,600 00
Transformers, . . . . .	1,100 00
Arc lamps, . . . . .	1,200 00
Cash on hand, . . . . .	2,992 18
Total assets, as per books of the company, . . . . .	\$12,992 18

LIABILITIES.

Capital stock, . . . . .	\$10,000 00
Total liabilities, as per books of the company, . . . . .	\$10,000 00
Profit and loss balance, . . . . .	2,992 18
	\$12,992 18

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$2,509 31	
For distribution, . . . . .	285 05	
management, . . . . .	59 02	
taxes and incidentals, . . . . .	209 84	
	\$3,063 22	
Income from sale of light and power, . . . . .		\$4,006 45
Balance to profit and loss, . . . . .	943 23	
	\$4,006 45	\$4,006 45

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$2,748 95
Balance of manufacturing account, . . . . .		943 23
Dividends declared, . . . . .	\$700 00	
Balance June 30, 1899, . . . . .	2,992 18	
	\$3,692 18	\$3,692 18

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate, . . . . .	\$8,100 00
Steam plant, . . . . .	16,498 27
Electric plant, . . . . .	10,541 78
Electric lines, . . . . .	13,695 71
Transformers, . . . . .	2,425 66
Meters, . . . . .	2,801 80
Arc lamps, . . . . .	2,734 52
Due for light and power, . . . . .	1,764 50
Fuel on hand, . . . . .	216 00
Carbons on hand, . . . . .	98 15
Oil and waste on hand, . . . . .	58 50

Incandescent lamps on hand, . . . . .	\$257 61
Globes on hand, . . . . .	16 90
Other materials on hand, . . . . .	419 60
Fixtures on hand, . . . . .	23 57
Office furniture, . . . . .	38 92
Cash on hand, . . . . .	425 65
Total assets, as per books of the company, . . . . .	<u>\$60,107 14</u>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Notes payable, . . . . .	3,000 00
Unpaid bills, . . . . .	550 16
Reserved fund, . . . . .	15,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$48,550 16</u>
Profit and loss balance, . . . . .	11,556 98
	<u>\$60,107 14</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$8,303 79	
For distribution, . . . . .	2,741 26	
management, . . . . .	715 03	
taxes and incidentals, . . . . .	1,525 97	
	<u>\$13,286 05</u>	
Income from sale of light and power, . . . . .		\$22,433 03
other sources, . . . . .		131 10
Balance to profit and loss, . . . . .	9,278 08	
	<u>\$22,564 13</u>	<u>\$22,564 13</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$5,526 23
Balance of manufacturing account, . . . . .		9,278 08
Rents, . . . . .		21 00
Jobbing account, . . . . .		53 26
Other items of income, . . . . .		3 89
Interest paid, . . . . .	\$265 93	
Dividends declared, . . . . .	2,450 00	
Depreciation, . . . . .	562 85	
Other items, . . . . .	46 70	
Balance June 30, 1899, . . . . .	11,556 98	
	<u>\$14,882 46</u>	<u>\$14,882 46</u>

## GARDNER GAS, FUEL AND LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$5,972 28
Machinery and manufacturing appliances, . . . . .	13,823 02
Street mains, . . . . .	22,463 99
Meters, . . . . .	1,914 99
Due for gas, . . . . .	504 92
Enrichers on hand, . . . . .	400 00
Stoves and gas fixtures on hand, . . . . .	610 00
Sundry accounts due the company, . . . . .	147 40
Cash on hand, . . . . .	15 31
Investments, . . . . .	250 00
Total assets, as per books of the company, . . . . .	<u>\$46,101 91</u>

## LIABILITIES.

Capital stock, . . . . .	\$26,200 00
Bonds issued, . . . . .	15,500 00
Notes payable, . . . . .	2,710 00
Unpaid bills, . . . . .	178 50
Total liabilities, as per books of the company, . . . . .	\$44,588 50
Profit and loss balance, . . . . .	1,513 41
	<u>\$46,101 91</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$4,565 79	
For management, . . . . .	1,458 51	
taxes and incidentals, . . . . .	778 58	
	<u>\$6,802 88</u>	
Income from sale of gas, . . . . .		\$8,969 24
residuals, . . . . .		24 75
Balance to profit and loss, . . . . .	2,191 11	
	<u>\$8,993 99</u>	<u>\$8,993 99</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$1,466 89
Balance of manufacturing account, . . . . .		2,191 11
Jobbing account, . . . . .		108 85
Interest paid, . . . . .	\$943 44	
Dividends declared, . . . . .	1,310 00	
Balance June 30, 1899, . . . . .	1,513 41	
	<u>\$3,766 85</u>	<u>\$3,766 85</u>

## GLOUCESTER ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$38,391 68
Steam plant, . . . . .	33,725 20
Electric plant, . . . . .	36,918 85
Electric lines, . . . . .	49,424 48
Transformers, . . . . .	547 56
Meters, . . . . .	1,856 61
Due for light and power, . . . . .	6,237 43
Fuel on hand, . . . . .	840 30
Carbons on hand, . . . . .	20 00
Oil and waste on hand, . . . . .	41 63
Incandescent lamps on hand, . . . . .	136 52
Globes on hand, . . . . .	21 70
Motors on hand, . . . . .	283 60
Fixtures on hand, . . . . .	659 42
Horses, wagons, etc., . . . . .	300 00
Sundry accounts due the company, . . . . .	652 79
Office furniture, . . . . .	124 40
Cash on hand, . . . . .	2,831 02
Investments, . . . . .	11,762 65
Insurance prepaid, . . . . .	200 00
Total assets, as per books of the company, . . . . .	<u>\$184,975 84</u>

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Bonds issued, . . . . .	48,000 00
Notes payable, . . . . .	64,600 00
Unpaid bills, . . . . .	6,446 34
Interest accrued but not due, . . . . .	1,540 00
Total liabilities, as per books of the company, . . . . .	\$170,586 34
Profit and loss balance, . . . . .	14,389 50
	<hr/>
	\$184,975 84

## MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station, . . . . .	\$15,798 80	
For distribution, . . . . .	3,410 81	
management, . . . . .	2,293 70	
taxes and incidentals, . . . . .	4,664 16	
	<hr/>	
	\$26,167 47	
Income from sale of light and power, . . . . .		\$33,152 47
other sources, . . . . .		133 48
Balance to profit and loss, . . . . .	7,118 48	
	<hr/>	
	\$33,285 95	\$33,285 95

## PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1898, . . . . .		\$13,780 25
Balance of manufacturing account, . . . . .		7,118 48
Rents, . . . . .		346 74
Other items of income, . . . . .		275 00
Interest paid, . . . . .	\$5,315 99	
Other items, . . . . .	1,814 98	
Balance June 30, 1899, . . . . .	14,389 50	
	<hr/>	
	\$21,520 47	\$21,520 47

## GLOUCESTER GAS LIGHT COMPANY.

## ASSETS.

Real estate, machinery and manufacturing appliances, street mains and meters, . . . . .	\$86,464 05
Due for gas, . . . . .	4,749 92
Gas on hand, . . . . .	120 80
Gas coal on hand, . . . . .	1,673 60
Coke on hand, . . . . .	450 00
Tar on hand, . . . . .	412 00
Purifying materials on hand, . . . . .	50 00
Other materials on hand, . . . . .	3,700 00
Stoves on hand, . . . . .	175 00
Fixtures on hand, . . . . .	785 00
Horses, wagons, etc., . . . . .	225 00
Sundry accounts due the company, . . . . .	5,391 55
Cash on hand, . . . . .	1,851 12
Notes receivable, . . . . .	2,006 63
Total assets, as per books of the company, . . . . .	<hr/>
	\$108,054 67



## LIABILITIES.

Capital stock, . . . . .	\$80,000 00
Unpaid bills, . . . . .	4,086 55
Total liabilities, as per books of the company, . . . . .	\$84,086 55
Profit and loss balance, . . . . .	23,968 12
	<u>\$108,054 67</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$15,390 45	
For distribution, . . . . .	363 65	
management, . . . . .	5,412 33	
taxes and incidentals, . . . . .	2,673 37	
	<u>\$23,839 80</u>	
Income from sale of gas, . . . . .		\$31,954 73
residuals, . . . . .		5,444 36
other sources, . . . . .		1 00
Balance to profit and loss, . . . . .	13,560 29	
	<u>\$37,400 09</u>	<u>\$37,400 09</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$18,051 89
Balance of manufacturing account, . . . . .		13,560 29
Interest received, . . . . .		51 07
Rents, . . . . .		2,292 76
Jobbing account, . . . . .		392 69
Other items of income, . . . . .		187 84
Interest paid, . . . . .	\$41 67	
Dividends declared, . . . . .	9,600 00	
Other items, . . . . .	926 75	
Balance June 30, 1899, . . . . .	23,968 12	
	<u>\$34,536 54</u>	<u>\$34,536 54</u>

## GRAFTON ELECTRIC COMPANY.

## ASSETS.

Steam plant, . . . . .	\$400 00
Electric plant, . . . . .	2,300 00
Electric lines, . . . . .	9,064 95
Transformers, . . . . .	810 87
Meters, . . . . .	492 50
Due for light and power, . . . . .	958 55
Incandescent lamps on hand, . . . . .	52 00
Sundry accounts due the company, . . . . .	231 70
Office furniture, . . . . .	19 50
Cash on hand, . . . . .	82 50
Total assets, as per books of the company, . . . . .	<u>\$14,412 57</u>

## LIABILITIES.

Capital stock, . . . . .	\$10,000 00
Notes payable, . . . . .	2,300 00
Unpaid bills, . . . . .	529 55
Total liabilities, as per books of the company, . . . . .	<u>\$12,829 55</u>
Profit and loss balance, . . . . .	1,583 02
	<u>\$14,412 57</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$2,040 64	
For distribution, . . . . .	1,273 52	
management, . . . . .	187 73	
taxes and incidentals, . . . . .	178 00	
	<hr/>	
	\$3,679 89	
Income from sale of light and power, . . . . .		\$4,856 95
Balance to profit and loss, . . . . .	1,177 06	
	<hr/>	<hr/>
	\$4,856 95	\$4,856 95

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$1,877 49
Balance of manufacturing account, . . . . .		1,177 06
Other items of income, . . . . .		27 47
Interest paid, . . . . .	\$99 00	
Dividends declared, . . . . .	400 00	
Depreciation, . . . . .	1,000 00	
Balance June 30, 1899, . . . . .	1,583 02	
	<hr/>	<hr/>
	\$3,082 02	\$3,082 02

## GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$1,560 00
Steam plant, . . . . .	200 00
Electric plant, . . . . .	16,078 30
Electric lines, . . . . .	22,846 95
Transformers, . . . . .	2,071 71
Meters, . . . . .	1,861 65
Due for light and power, . . . . .	1,451 05
Fuel on hand, . . . . .	54 00
Oil and waste on hand, . . . . .	4 58
Incandescent lamps on hand, . . . . .	61 30
Fixtures on hand, . . . . .	365 35
Horses, wagons, etc., . . . . .	116 49
Sundry accounts due the company, . . . . .	440 45
Office furniture, . . . . .	60 00
Cash on hand, . . . . .	264 83
	<hr/>
Total assets, as per books of the company, . . . . .	\$47,436 66

## LIABILITIES.

Capital stock, . . . . .	\$23,800 00
Bonds issued, . . . . .	15,000 00
Notes payable, . . . . .	4,000 00
Unpaid bills, . . . . .	634 99
Amounts due from the company, not included above, . . . . .	614 11
	<hr/>
Total liabilities, as per books of the company, . . . . .	\$44,049 10
Profit and loss balance, . . . . .	3,387 56
	<hr/>
	\$47,436 66

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$5,047 25	
For distribution, . . . . .	460 97	
management, . . . . .	356 29	
taxes and incidentals, . . . . .	594 21	
	<hr/>	
	\$6,458 72	
Income from sale of light and power, . . . . .		\$12,016 07
Balance to profit and loss, . . . . .	5,557 35	
	<hr/>	<hr/>
	\$12,016 07	\$12,016 07

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$5,493 97
Balance of manufacturing account, . . . . .		5,557 35
Interest paid, . . . . .	\$1,163 29	
Depreciation, . . . . .	5,931 64	
Other items, . . . . .	568 83	
Balance June 30, 1899, . . . . .	3,387 56	
	<hr/>	<hr/>
	\$11,051 32	\$11,051 32

## GREENDALE CHEMICAL AND ELECTRIC LIGHTING COMPANY.

(Needham. Not incorporated.)

## ASSETS.

Steam plant, . . . . .	\$1,341 86
Electric plant, . . . . .	1,711 16
Electric lines, . . . . .	3,919 81
Transformers, . . . . .	1,074 78
Meters, . . . . .	344 60
Oil and waste on hand, . . . . .	79 00
Incandescent lamps on hand, . . . . .	19 63
Other materials on hand, . . . . .	303 06
Horses, wagons, etc., . . . . .	203 40
Sundry accounts due the company, . . . . .	865 51
Office furniture, . . . . .	10 00
Investments, . . . . .	692 72
	<hr/>
Total assets, as per books of the company, . . . . .	\$10,565 53

## LIABILITIES.

Capital invested, . . . . .	\$9,787 01
Unpaid bills, . . . . .	144 54
	<hr/>
Total liabilities, as per books of the company, . . . . .	\$9,931 55
Profit and loss balance, . . . . .	633 98
	<hr/>
	\$10,565 53

## MANUFACTURING ACCOUNT.

[From Sept. 1, 1898.]

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$3,062 74	
For distribution, . . . . .	139 46	
management, . . . . .	162 88	
taxes and incidentals, . . . . .	553 21	
	<u>\$3,918 29</u>	
Income from sale of light and power, . . . . .		\$3,266 27
other sources, . . . . .		22 10
Balance to profit and loss, . . . . .		629 92
	<u>\$3,918 29</u>	<u>\$3,918 29</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account, . . . . .	\$629 92	
Wiring and lamp sales, . . . . .		\$1,341 80
Interest paid, . . . . .	77 90	
Balance June 30, 1899, . . . . .	633 98	
	<u>\$1,341 80</u>	<u>\$1,341 80</u>

## GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$8,430 46
Steam plant, . . . . .	22,404 00
Electric plant, . . . . .	13,171 58
Electric lines, . . . . .	12,686 08
Transformers, . . . . .	1,486 43
Meters, . . . . .	3,678 76
Arc lamps, . . . . .	1,057 91
Due for light and power, . . . . .	2,049 90
Fuel on hand, . . . . .	456 25
Carbons on hand, . . . . .	72 00
Oil and waste on hand, . . . . .	37 20
Incandescent lamps on hand, . . . . .	280 00
Other materials on hand, . . . . .	650 13
Sundry accounts due the company, . . . . .	336 73
Office furniture, . . . . .	79 00
Cash on hand, . . . . .	931 46
Total assets, as per books of the company, . . . . .	<u>\$67,807 89</u>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	25,000 00
Notes payable, . . . . .	5,000 00
Unpaid bills, . . . . .	663 50
Total liabilities, as per books of the company, . . . . .	<u>\$60,663 50</u>
Profit and loss balance, . . . . .	7,144 39
	<u>\$67,807 89</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At station, . . . . .	\$8,025 79		
For distribution, . . . . .	2,149 16		
management, . . . . .	1,676 81		
taxes and incidentals, . . . . .	767 30		
		\$12,619 06	
Income from sale of light and power, . . . . .			\$18,452 33
other sources, . . . . .			725 86
Balance to profit and loss, . . . . .		6,559 13	
		\$19,178 19	\$19,178 19

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1898, . . . . .			\$6,977 37
Balance of manufacturing account, . . . . .			6,559 13
Rents, . . . . .			50 00
Jobbing account, . . . . .			336 01
Interest paid, . . . . .	\$1,778 12		
Dividends declared, . . . . .	1,200 00		
Depreciation, . . . . .	3,800 00		
Balance June 30, 1899, . . . . .	7,144 39		
		\$13,922 51	\$13,922 51

## GREENFIELD GAS LIGHT COMPANY.

ASSETS.		
Real estate, . . . . .		\$16,608 47
Machinery and manufacturing appliances, . . . . .		28,000 00
Street mains, . . . . .		5,474 21
Meters, . . . . .		2,170 90
Due for gas, . . . . .		1,038 90
Coke on hand, . . . . .		2 00
Tar on hand, . . . . .		270 00
Enrichers on hand, . . . . .		56 00
Other materials on hand, . . . . .		25 00
Stoves on hand, . . . . .		80 00
Sundry accounts due the company, . . . . .		82 70
Cash on hand, . . . . .		1,783 52
Total assets, as per books of the company, . . . . .		\$55,591 70

LIABILITIES.		
Capital stock, . . . . .		\$50,000 00
Total liabilities, as per books of the company, . . . . .		\$50,000 00
Profit and loss balance, . . . . .		5,591 70
		\$55,591 70

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$3,482 20	
For distribution, . . . . .	68 30	
management, . . . . .	1,580 41	
taxes and incidentals, . . . . .	632 40	
	<hr/>	
	\$5,763 31	
Income from sale of gas, . . . . .		\$8,462 77
residuals, . . . . .		414 82
Balance to profit and loss, . . . . .	3,114 28	
	<hr/>	<hr/>
	\$8,877 59	\$8,877 59

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$4,535 17
Balance of manufacturing account, . . . . .		3,114 28
Jobbing account, . . . . .		32 25
Interest paid, . . . . .	\$50 00	
Dividends declared, . . . . .	2,040 00	
Balance June 30, 1899, . . . . .	5,591 70	
	<hr/>	<hr/>
	\$7,681 70	\$7,681 70

## HAVERHILL ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$49,572 98
Steam plant, . . . . .	52,865 63
Electric plant, . . . . .	73,093 08
Electric lines, . . . . .	67,066 47
Transformers, . . . . .	6,532 88
Meters, . . . . .	3,650 62
Arc lamps, . . . . .	13,411 14
Due for light and power, . . . . .	8,913 64
Fuel on hand, . . . . .	1,544 95
Carbons on hand, . . . . .	224 94
Oil and waste on hand, . . . . .	66 53
Incandescent lamps on hand, . . . . .	256 41
Globes on hand, . . . . .	41 42
Other materials on hand, . . . . .	2,154 97
Horses, wagons, etc., . . . . .	605 64
Sundry accounts due the company, . . . . .	293 29
Office furniture, . . . . .	655 17
Cash on hand, . . . . .	7,994 76
Investments, . . . . .	6,000 00
Total assets, as per books of the company, . . . . .	<hr/> \$294,944 52

## LIABILITIES.

Capital stock, . . . . .	\$127,500 00
Bonds issued, . . . . .	85,000 00
Notes payable, . . . . .	800 00
Unpaid bills, . . . . .	1,319 10
Depreciation fund, . . . . .	20,000 00
Total liabilities, as per books of the company, . . . . .	<hr/> \$234,619 10
Profit and loss balance, . . . . .	60,325 42
	<hr/>
	\$294,944 52

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$16,768 00	
For distribution, . . . . .	9,060 98	
management, . . . . .	5,595 32	
taxes and incidentals, . . . . .	5,878 39	
	<u>\$37,302 69</u>	
Income from sale of light and power, . . . . .		\$63,454 07
other sources, . . . . .		2 00
Balance to profit and loss, . . . . .	26,153 38	
	<u>\$63,456 07</u>	<u>\$63,456 07</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$48,501 38
Balance of manufacturing account, . . . . .		26,153 38
Rents, . . . . .		84 00
Jobbing account, . . . . .		855 92
Other items of income, . . . . .		70 74
Interest paid, . . . . .	\$5,140 00	
Dividends declared, . . . . .	10,200 00	
Balance June 30, 1899, . . . . .	60,325 42	
	<u>\$75,665 42</u>	<u>\$75,665 42</u>

## HAVERHILL GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$52,975 00
Machinery and manufacturing appliances, . . . . .	150,000 00
Street mains, . . . . .	108,739 62
Meters, . . . . .	27,691 34
Due for gas, . . . . .	10,223 79
Gas coal on hand, . . . . .	1,650 58
Enrichers on hand, . . . . .	1,839 28
Purifying materials on hand, . . . . .	150 00
Other materials on hand, . . . . .	2,051 73
Horses, wagons, etc., . . . . .	800 00
Sundry accounts due the company, . . . . .	302 41
Cash on hand, . . . . .	16,880 01
Investments, stock, bonds, etc., . . . . .	27,797 50
Total assets, as per books of the company . . . . .	<u>\$401,101 26</u>

## LIABILITIES.

Capital stock, . . . . .	\$75,000 00
Unpaid bills, . . . . .	3,131 58
Surplus fund, . . . . .	260,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$338,131 58</u>
Profit and loss balance, . . . . .	62,969 68
	<u>\$401,101 26</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At works, . . . . .	\$36,912 40	
For distribution, . . . . .	4,200 77	
management, . . . . .	10,540 57	
taxes and incidentals, . . . . .	4,959 36	
	<u>\$56,613 10</u>	
Income from sale of gas, . . . . .		\$109,241 93
Balance to profit and loss, . . . . .	52,628 83	
	<u>\$109,241 93</u>	<u>\$109,241 93</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$25,871 87
Balance of manufacturing account, . . . . .		52,628 83
Interest received, . . . . .		830 00
Rents, . . . . .		798 73
Other items of income, . . . . .		83 74
Interest paid, . . . . .	\$805 55	
Dividends declared, . . . . .	15,000 00	
Jobbing account, . . . . .	203 85	
Other items, . . . . .	1,234 09	
Balance June 30, 1899, . . . . .	62,969 68	
	<u>\$80,213 17</u>	<u>\$80,213 17</u>

## HOLYOKE WATER POWER COMPANY.

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$40,883 18	
For distribution, . . . . .	6,690 06	
management, . . . . .	4,969 65	
taxes and incidentals, . . . . .	5,861 63	
	<u>\$58,404 52</u>	
Operating expenses (electric) :		
At station, . . . . .	\$10,917 90	
For distribution, . . . . .	8,473 61	
management, . . . . .	3,351 51	
taxes and incidentals, . . . . .	3,598 40	
	<u>26,341 42</u>	
Income from sale of gas, . . . . .		\$85,186 36
residuals, . . . . .		7,158 48
other sources (gas), . . . . .		412 29
sale of electric light and power, . . . . .		57,644 87
other sources (electric), . . . . .		1,468 78
Balance to profit and loss :		
Gas, . . . . .	34,352 61	
Electric, . . . . .	32,772 23	
	<u>\$151,870 78</u>	<u>\$151,870 78</u>



## HYDE PARK ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$53,524 23
Steam plant, . . . . .	74,352 05
Electric plant, . . . . .	55,838 86
Electric lines, . . . . .	65,450 62
Transformers, . . . . .	18,970 20
Meters, . . . . .	7,427 97
Arc lamps, . . . . .	13,176 55
Due for light and power, . . . . .	10,350 24
Fuel on hand, . . . . .	1,490 40
Carbons on hand, . . . . .	212 45
Oil and waste on hand, . . . . .	33 27
Incandescent lamps on hand, . . . . .	374 01
Globes on hand, . . . . .	136 13
Other materials on hand, . . . . .	1,573 05
Horses, wagons, etc., . . . . .	1,099 37
Sundry accounts due the company, . . . . .	10,253 20
Office furniture, . . . . .	120 70
Cash on hand, . . . . .	2,682 10
Interest and insurance prepaid, . . . . .	710 34
Total assets, as per books of the company, . . . . .	<u>\$317,775 74</u>

## LIABILITIES.

Capital stock, . . . . .	\$100,000 00
Bonds issued, . . . . .	69,000 00
Notes payable, . . . . .	135,089 90
Unpaid bills, . . . . .	2,129 52
Interest accrued but not due, . . . . .	2,152 08
Total liabilities, as per books of the company, . . . . .	<u>\$308,371 50</u>
Profit and loss balance, . . . . .	9,404 24
	<u>\$317,775 74</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$27,474 36	
For distribution, . . . . .	4,135 96	
management, . . . . .	3,362 74	
taxes and incidentals, . . . . .	3,801 66	
	<u>\$38,774 72</u>	
Income from sale of light and power, . . . . .		\$67,775 58
other sources, . . . . .		332 00
Balance to profit and loss, . . . . .	29,332 86	
	<u>\$68,107 58</u>	<u>\$68,107 58</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$5,000 00
Balance of manufacturing account, . . . . .		29,332 86
Interest paid, . . . . .	\$10,675 86	
Dividends declared, . . . . .	4,000 00	
Depreciation, . . . . .	10,252 76	
Balance June 30, 1899, . . . . .	9,404 24	
	<u>\$34,332 86</u>	<u>\$34,332 86</u>

## IPSWICH GAS LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$3,875 00
Machinery and manufacturing appliances, . . . . .	7,773 97
Street mains, . . . . .	5,515 57
Meters, . . . . .	2,128 55
Due for gas, . . . . .	872 52
Gas coal on hand, . . . . .	60 00
Enrichers on hand, . . . . .	27 00
Cash on hand, . . . . .	2,514 25
Investments, . . . . .	500 00
Total assets, as per books of the company, . . . . .	\$23,266 86
Profit and loss balance, . . . . .	3,798 14
	<u>\$27,065 00</u>
LIABILITIES.	
Capital stock, . . . . .	\$16,000 00
Bonds issued, . . . . .	8,000 00
Notes payable, . . . . .	3,000 00
Unpaid dividends, . . . . .	65 00
Total liabilities, as per books of the company, . . . . .	<u>\$27,065 00</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses :			
At works, . . . . .	\$2,174 27		
For distribution, . . . . .	91 40		
management, . . . . .	858 22		
taxes and incidentals, . . . . .	123 40		
	<u>\$3,247 29</u>		
Income from sale of gas, . . . . .			\$6,333 41
Balance to profit and loss, . . . . .		3,086 12	
		<u>\$6,333 41</u>	<u>\$6,333 41</u>
PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1898, . . . . .		\$5,166 76	
Balance of manufacturing account, . . . . .			\$3,086 12
Interest received, . . . . .			30 00
Interest paid, . . . . .		637 50	
Dividends declared, . . . . .		1,120 00	
Balance June 30, 1899, . . . . .			3,798 14
		<u>\$6,914 26</u>	<u>\$6,914 26</u>

## JAMAICA PLAIN GAS LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$104,096 50
Machinery and manufacturing appliances, . . . . .	145,951 00
Street mains, . . . . .	147,591 29
Meters, . . . . .	11,618 58
Due for gas, . . . . .	11,245 66
Gas coal on hand, . . . . .	1,071 01
Coke on hand, . . . . .	2,700 00
Tar on hand, . . . . .	3,000 00
Enrichers on hand, . . . . .	64 31

Purifying materials on hand, . . . . .	\$8-00
Other materials on hand, . . . . .	451 75
Stoves on hand, . . . . .	20 00
Horses, wagons, etc., . . . . .	650 00
Sundry accounts due the company, . . . . .	2,036 39
Office furniture, . . . . .	113 16
Cash on hand, . . . . .	838 03

Total assets, as per books of the company, . . . . . \$431,455 68

## LIABILITIES.

Capital stock, . . . . .	\$250,000 00
Notes payable, . . . . .	3,000 00
Unpaid bills, . . . . .	2,576 43
Deposits, . . . . .	1,664 57
Premium account, . . . . .	17,775 00

Total liabilities, as per books of the company, . . . . . \$275,006 00

Profit and loss balance, . . . . . 156,449 68

\$431,455 68

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$51,267 10	
For distribution, . . . . .	4,909 16	
management, . . . . .	9,818 10	
taxes and incidentals, . . . . .	6,016 51	
	\$72,010 87	
Income from sale of gas, . . . . .		\$103,499 14
residuals, . . . . .		20,868 11
Balance to profit and loss, . . . . .	52,356 38	
	\$124,367 25	\$124,367 25

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$129,550 11
Balance of manufacturing account, . . . . .		52,356 38
Rents, . . . . .		120 00
Jobbing and stove accounts, . . . . .		217 84
Other items of income, . . . . .		9 49
Interest paid, . . . . .	\$804 14	
Dividends declared, . . . . .	25,000 00	
Balance June 30, 1899, . . . . .	156,449 68	
	\$182,253 82	\$182,253 82

## LAWRENCE GAS COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$166,340 72
Machinery and manufacturing appliances (gas), . . . . .	182,076 81
Street mains (gas), . . . . .	196,872 68
Meters (gas), . . . . .	43,472 18
Due for gas, . . . . .	13,327 51
Gas coal on hand, . . . . .	3,331 45
Coke on hand, . . . . .	1,299 64
Tar on hand, . . . . .	2,201 00
Enrichers on hand, . . . . .	1,117 76
Purifying materials on hand, . . . . .	108 26
Other gas materials on hand, . . . . .	8,011 10
Stoves on hand, . . . . .	4,023 53

Gas fixtures on hand, . . . . .	\$664 89
Real estate (electric), . . . . .	24,048 81
Steam plant (electric), . . . . .	76,766 28
Electric plant, . . . . .	86,427 71
Electric lines, . . . . .	102,034 86
Meters (electric), . . . . .	11,652 77
Arc lamps, . . . . .	19,760 76
Due for electric light and power, . . . . .	11,972 75
Fuel on hand (electric), . . . . .	3,715 71
Carbons on hand, . . . . .	259 59
Oil and waste on hand, . . . . .	90 64
Incandescent lamps on hand, . . . . .	372 31
Globes on hand, . . . . .	94 23
Other electric materials on hand, . . . . .	2,754 85
Motors on hand, . . . . .	3,614 87
Ammonia, . . . . .	1,328 67
Sundry accounts due the company, . . . . .	10,813 60
Office furniture, . . . . .	2,726 13
Cash on hand, . . . . .	21,560 74
Interest, . . . . .	219 21
Investments, . . . . .	12,681 52
Total assets, as per books of the company, . . . . .	<u>\$1,014,743 42</u>

## LIABILITIES.

Capital stock, . . . . .	\$590,000 00
Bonds issued, . . . . .	125,000 00
Notes payable, . . . . .	109,000 00
Unpaid bills, . . . . .	16,405 62
Deposits, . . . . .	942 00
Reserved fund, . . . . .	28,871 42
Depreciation fund, . . . . .	50,421 10
Amounts due from the company, not included above, . . . . .	8,451 83
Total liabilities, as per books of the company, . . . . .	<u>\$929,091 97</u>
Profit and loss balance, . . . . .	85,651 45
	<u>\$1,014,743 42</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$66,438 96	
For distribution, . . . . .	14,688 52	
management, . . . . .	15,420 07	
taxes and incidentals, . . . . .	11,092 81	
	<u>\$107,640 36</u>	
Operating expenses (electric) :		
At station, . . . . .	\$37,211 87	
For distribution, . . . . .	16,847 09	
management, . . . . .	9,252 05	
taxes and incidentals, . . . . .	6,453 33	
	<u>69,764 34</u>	
Income from sale of gas, . . . . .		\$131,764 96
residuals, . . . . .		21,005 80
other sources (gas), . . . . .		79 00
sale of electric light and power, . . . . .		87,968 94
other sources (electric), . . . . .		2,662 09
Balance to profit and loss :		
Gas, . . . . .	45,209 40	
Electric, . . . . .	20,866 69	
	<u>\$243,480 79</u>	<u>\$243,480 79</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896, . . . . .		\$84,578 11
Balance of gas manufacturing account, . . . . .		45,209 40
Balance of electric manufacturing accounts, . . . . .		20,866 69
Interest received, . . . . .		537 55
Jobbing and lamp sales accounts, . . . . .		1,145 04
Other items of income, . . . . .		46 46
Interest paid, . . . . .	\$10,592 53	
Dividends declared, . . . . .	35,400 00	
Depreciation, . . . . .	2,500 00	
Depreciation fund, . . . . .	9,000 00	
Reserved fund for power plant, . . . . .	8,451 83	
Other items, . . . . .	787 44	
Balance June 30, 1899, . . . . .	85,651 45	
	<u>\$152,383 25</u>	<u>\$152,383 25</u>

## LEE ELECTRIC COMPANY.

## ASSETS.

Street mains (gas), . . . . .	\$2,000 00
Meters (gas), . . . . .	300 00
Real estate (electric), . . . . .	6,000 00
Steam plant (electric), . . . . .	13,321 08
Electric plant, . . . . .	6,840 77
Electric lines, . . . . .	18,175 41
Transformers, . . . . .	3,074 08
Meters (electric), . . . . .	912 25
Due for light and power, . . . . .	961 59
Other electric materials on hand, . . . . .	385 00
Horses, wagons, etc., . . . . .	196 00
Office furniture, . . . . .	37 25
Cash on hand, . . . . .	214 39
Total assets, as per books of the company, . . . . .	<u>\$52,417 82</u>

## LIABILITIES.

Capital stock, . . . . .	\$20,000 00
Bonds issued, . . . . .	20,000 00
Notes payable, . . . . .	6,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$46,000 00</u>
Profit and loss balance, . . . . .	6,417 82
	<u>\$52,417 82</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$4,136 92	
For distribution, . . . . .	164 77	
management, . . . . .	318 00	
taxes and incidentals, . . . . .	302 96	
	<u>\$4,922 65</u>	
Income from sale of light and power, . . . . .		\$7,875 99
Balance to profit and loss, . . . . .	2,953 34	
	<u>\$7,875 99</u>	<u>\$7,875 99</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$5,731 61
Balance of manufacturing account, . . . . .		2,953 34
Rents, . . . . .		94 25
Interest paid, . . . . .	\$1,459 58	
Dividends declared, . . . . .	900 00	
Other items, . . . . .	1 80	
Balance June 30, 1899, . . . . .	6,417 82	
	<hr/>	<hr/>
	\$8,779 20	\$8,779 20

## DANIEL F. LEHAN.

(Taunton.)

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$4,000 00	
For distribution, . . . . .	150 00	
	<hr/>	
	\$4,150 00	
Income from sale of light and power, . . . . .		\$4,840 00
Balance to profit and loss, . . . . .	690 00	
	<hr/>	<hr/>
	\$4,840 00	\$4,840 00

## LENOX ELECTRIC COMPANY.

## ASSETS.

Electric lines, . . . . .	\$24,863 65
Transformers, . . . . .	2,422 04
Meters, . . . . .	1,743 29
Cash on hand, . . . . .	2,118 25
	<hr/>
Total assets, as per books of the company, . . . . .	\$31,147 23

## LIABILITIES.

Capital stock, . . . . .	\$20,000 00
	<hr/>
Total liabilities, as per books of the company, . . . . .	\$20,000 00
Profit and loss balance, . . . . .	11,147 23
	<hr/>
	\$31,147 23

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$3,157 69	
For distribution, . . . . .	182 79	
management, . . . . .	222 17	
taxes and incidentals, . . . . .	199 13	
	<hr/>	
	\$3,761 78	
Income from sale of light and power, . . . . .		\$6,094 55
Balance to profit and loss, . . . . .	2,332 77	
	<hr/>	<hr/>
	\$6,094 55	\$6,094 55

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$10,014 46
Balance of manufacturing account, . . . . .		2,332 77
Dividends declared, . . . . .	\$1,200 00	
Balance June 30, 1899, . . . . .	11,147 23	
	<u>\$12,347 23</u>	<u>\$12,347 23</u>

## LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$11,764 69
Steam plant, . . . . .	28,491 63
Electric plant, . . . . .	25,702 71
Electric lines, . . . . .	51,528 07
Transformers, . . . . .	11,305 64
Meters, . . . . .	5,195 05
Arc lamps, . . . . .	10,285 49
Patent rights, . . . . .	10,000 00
Due for light and power, . . . . .	6,760 91
Fuel on hand, . . . . .	284 53
Carbons on hand, . . . . .	44 16
Oil and waste on hand, . . . . .	45 85
Incandescent lamps on hand, . . . . .	48 48
Globes on hand, . . . . .	23 25
Other materials on hand, . . . . .	146 39
Tools on hand, . . . . .	172 21
Fixtures on hand, . . . . .	35 89
Horses, wagons, etc., . . . . .	296 20
Office furniture, . . . . .	165 07
Cash on hand, . . . . .	2,611 80
Notes receivable, . . . . .	112 00
Insurance prepaid, . . . . .	583 92
Total assets, as per books of the company, . . . . .	<u>\$165,608 94</u>

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	70,000 00
Unpaid bills, . . . . .	2,677 41
Interest due but not paid, . . . . .	1,749 90
Guarantee account, . . . . .	31,575 27
Amounts due from the company, not included above, . . . . .	443 15
Total liabilities, as per books of the company, . . . . .	<u>\$156,445 73</u>
Profit and loss balance, . . . . .	9,163 21
	<u>\$165,608 94</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$18,622 76	
For distribution, . . . . .	1,334 76	
management, . . . . .	787 54	
taxes and incidentals, . . . . .	2,067 21	
	<u>\$22,812 27</u>	
Income from sale of light and power, . . . . .		\$30,347 67
other sources, . . . . .		173 00
Balance to profit and loss, . . . . .	7,708 40	
	<u>\$30,520 67</u>	<u>\$30,520 67</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$4,927 62
Balance of manufacturing account, . . . . .		7,708 40
Jobbing and lamp sales accounts, . . . . .		59 04
Interest paid, . . . . .	\$3,531 85	
Balance June 30, 1899, . . . . .	9,163 21	
	<hr/>	<hr/>
	\$12,695 06	\$12,695 06

## LEOMINSTER GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$13,000 00
Machinery and manufacturing appliances, . . . . .	14,962 97
Street mains, . . . . .	20,000 00
Meters, . . . . .	2,037 03
Due for gas, . . . . .	1,316 20
Coal on hand, . . . . .	593 60
Enrichers on hand, . . . . .	158 90
Sundry accounts due the company, . . . . .	44 80
Cash on hand, . . . . .	3,244 63
Notes receivable, . . . . .	2,500 00
	<hr/>
Total assets, as per books of the company, . . . . .	\$57,858 13

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
	<hr/>
Total liabilities, as per books of the company, . . . . .	\$50,000 00
Profit and loss balance, . . . . .	7,858 13
	<hr/>
	\$57,858 13

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$2,537 92	
For distribution, . . . . .	167 59	
management, . . . . .	1,510 50	
taxes and incidentals, . . . . .	633 73	
	<hr/>	
	\$4,849 74	
Income from sale of gas, . . . . .		\$7,740 47
other sources, . . . . .		44 80
Balance to profit and loss, . . . . .	2,935 53	
	<hr/>	<hr/>
	\$7,785 27	\$7,785 27

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$6,944 40
Balance of manufacturing account, . . . . .		2,935 53
Interest received, . . . . .		110 00
Rents, . . . . .		60 00
Dividends declared, . . . . .	\$2,000 00	
Construction charged off, . . . . .	167 30	
Other items, . . . . .	24 50	
Balance June 30, 1899, . . . . .	7,858 13	
	<hr/>	<hr/>
	\$10,049 93	\$10,049 93



## BRADFORD LEWIS &amp; SON.

(Walpole.)

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$2,572 30	
For distribution, . . . . .	554 80	
taxes and incidentals, . . . . .	115 10	
	<u>\$3,242 20</u>	
Income from sale of light and power, . . . . .		\$5,560 52
Balance to profit and loss, . . . . .	<u>2,318 32</u>	
	\$5,560 52	\$5,560 52

## LOWELL ELECTRIC LIGHT CORPORATION.

## ASSETS.

Real estate, . . . . .	\$27,753 01
Steam plant, . . . . .	100,000 00
Electric plant, . . . . .	136,342 74
Electric lines, . . . . .	190,347 23
Transformers, . . . . .	39,022 00
Meters, . . . . .	21,418 00
Arc lamps, . . . . .	43,370 00
Due for light and power, . . . . .	12,039 15
Fuel on hand, . . . . .	100 13
Carbons on hand, . . . . .	1,117 25
Oil and waste on hand, . . . . .	42 78
Incandescent lamps on hand, . . . . .	426 32
Globes on hand, . . . . .	414 02
Other materials on hand, . . . . .	2,603 88
Insurance, . . . . .	2,867 20
Horses, wagons, etc., . . . . .	500 00
Sundry accounts due the company, . . . . .	940 52
Office furniture, . . . . .	258 60
Cash on hand, . . . . .	3,486 79
Investments, . . . . .	29,339 18

Total assets, as per books of the company, . . . . . \$612,388 80

## LIABILITIES.

Capital stock, . . . . .	\$300,000 00
Bonds issued, . . . . .	183,000 00
Notes payable, . . . . .	25,000 00
Unpaid bills, . . . . .	9,293 56
Deposits, . . . . .	222 00
Interest accrued but not due, . . . . .	79 59
Amounts due from the company, not included above, . . . . .	2,442 00

Total liabilities, as per books of the company, . . . . . \$520,037 15  
 Profit and loss balance, . . . . . 92,351 65

\$612,388 80

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$41,888 61	
For distribution, . . . . .	20,753 04	
management, . . . . .	10,358 61	
taxes and incidentals, . . . . .	8,257 02	
	<u>\$81,257 28</u>	
Income from sale of light and power, . . . . .		\$136,360 04
Balance to profit and loss, . . . . .	55,102 76	
	<u>\$136,360 04</u>	<u>\$136,360 04</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$107,108 07
Balance of manufacturing account, . . . . .		55,102 76
Interest received, . . . . .		1,589 18
Jobbing account, . . . . .		543 00
Interest paid, . . . . .	\$10,612 02	
Dividends declared, . . . . .	7,500 00	
Depreciation, . . . . .	50,000 00	
Other items, . . . . .	3,879 34	
Balance June 30, 1899, . . . . .	92,351 65	
	<u>\$164,343 01</u>	<u>\$164,343 01</u>

## LOWELL GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$425,000 00
Machinery and manufacturing appliances, street mains and meters, . . . . .	204,446 32
Due for gas, . . . . .	1,969 05
Gas coal on hand, . . . . .	3,156 00
Coke on hand, . . . . .	443 00
Tar on hand, . . . . .	1,350 00
Enrichers on hand, . . . . .	3,546 67
Purifying materials on hand, . . . . .	36 00
Stoves on hand, . . . . .	1,000 00
Cash on hand, . . . . .	68,081 90
Notes receivable, . . . . .	50,000 00
Investments, . . . . .	75,000 00
Total assets, as per books of the company, . . . . .	<u>\$834,028 94</u>

## LIABILITIES.

Capital stock, . . . . .	\$500,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$500,000 00</u>
Profit and loss balance, . . . . .	334,028 94
	<u>\$834,028 94</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$165,837 19	
For distribution, . . . . .	21,379 39	
management, . . . . .	14,434 36	
taxes and incidentals, . . . . .	24,212 42	
	<hr/>	
	\$225,863 36	
Income from sale of gas, . . . . .		\$308,255 85
residuals, . . . . .		39,905 88
Balance to profit and loss, . . . . .	122,298 37	
	<hr/>	<hr/>
	\$348,161 73	\$348,161 73

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$267,101 17
Balance of manufacturing account, . . . . .		122,298 37
Rents, . . . . .		6,151 72
Interest paid, . . . . .	\$26 66	
Dividends declared, . . . . .	60,000 00	
Jobbing and stove accounts, . . . . .	1,495 66	
Balance June 30, 1899, . . . . .	334,028 94	
	<hr/>	<hr/>
	\$395,551 26	\$395,551 26

## LYNN GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$240,322 40
Machinery and manufacturing appliances (gas), . . . . .	95,642 64
Street mains (gas), . . . . .	78,854 12
Due for gas, . . . . .	24,653 86
Gas coal on hand, . . . . .	2,249 27
Tar on hand, . . . . .	900 00
Enrichers on hand, . . . . .	491 70
Purifying materials on hand, . . . . .	89 30
Stoves on hand, . . . . .	5,212 03
Real estate (electric), . . . . .	101,857 57
Steam plant (electric), . . . . .	74,608 36
Electric plant, . . . . .	49,922 48
Electric lines, . . . . .	71,255 74
Transformers, . . . . .	8,270 00
Meters (electric), . . . . .	5,128 00
Arc lamps, . . . . .	5,500 00
Due for electric light and power, . . . . .	14,801 73
Fuel on hand (electric), . . . . .	1,311 67
Carbons on hand, . . . . .	1,441 25
Oil and waste on hand, . . . . .	30 45
Incandescent lamps on hand, . . . . .	431 25
Globes on hand, . . . . .	97 50
Sundry accounts due the company, . . . . .	836 45
Cash on hand, . . . . .	2,352 38
Investments, . . . . .	1,570 90
Total assets, as per books of the company, . . . . .	<hr/> \$787,831 05

## LIABILITIES.

Capital stock, . . . . .	\$400,000 00
Notes payable, . . . . .	51,300 00
Unpaid bills, . . . . .	18,868 00
Deposits, . . . . .	2,125 60
Depreciation fund, . . . . .	12,252 05

Total liabilities, as per books of the company, . . . . .	\$484,545 65
Profit and loss balance, . . . . .	303,285 40
	<u>\$787,831 05</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$89,719 01	
For distribution, . . . . .	31,881 19	
management, . . . . .	7,424 52	
taxes and incidentals, . . . . .	7,292 41	
	<u>\$136,317 13</u>	
Operating expenses (electric) :		
At station, . . . . .	\$43,118 82	
For distribution, . . . . .	39,322 08	
management, . . . . .	9,557 27	
taxes and incidentals, . . . . .	8,452 27	
	<u>100,450 44</u>	
Income from sale of gas, . . . . .		\$159,699 35
residuals, . . . . .		18,383 88
sale of electric light and power, . . . . .		135,337 92
Balance to profit and loss :		
Gas, . . . . .	41,766 10	
Electric, . . . . .	34,887 48	
	<u>\$313,421 15</u>	<u>\$313,421 15</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$269,108 04
Balance of gas manufacturing account, . . . . .		41,766 10
Balance of electric manufacturing account, . . . . .		34,887 48
Rents, . . . . .		567 06
Interest paid, . . . . .	\$2,335 45	
Dividends declared, . . . . .	40,000 00	
Other items, . . . . .	707 83	
Balance June 30, 1899, . . . . .	303,285 40	
	<u>\$346,328 68</u>	<u>\$346,328 68</u>

## MALDEN ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$29,767 89
Steam plant, . . . . .	61,046 05
Electric plant, . . . . .	55,732 54
Electric lines, . . . . .	209,385 40
Transformers, . . . . .	18,353 34
Meters, . . . . .	17,797 63
Arc lamps, . . . . .	7,782 90
Due for light and power, . . . . .	12,925 22
Fuel on hand, . . . . .	392 39
Carbons on hand, . . . . .	106 73
Incandescent lamps on hand, . . . . .	1,418 25

Globes on hand, . . . . .	\$45 25
Other materials on hand, . . . . .	2,309 98
Motors on hand, . . . . .	33 00
Horses, wagons, etc., . . . . .	1,938 01
Sundry accounts due the company, . . . . .	4,367 59
Office furniture, . . . . .	700 00
Cash on hand, . . . . .	2,343 20
Notes receivable, . . . . .	65 67

Total assets, as per books of the company, . . . . . \$426,500 94

## LIABILITIES.

Capital stock, . . . . .	\$175,000 00
Bonds issued, . . . . .	100,000 00
Notes payable, . . . . .	129,300 00
Unpaid bills, . . . . .	6,584 37
Deposits, . . . . .	935 00
Interest accrued but not due, . . . . .	2,123 33

Total liabilities, as per books of the company, . . . . . \$413,942 70

Profit and loss balance, . . . . . 12,558 24

\$426,500 94

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$35,681 36	
For distribution, . . . . .	30,418 03	
management, . . . . .	12,723 39	
taxes and incidentals, . . . . .	7,065 57	
	<u>\$85,888 35</u>	
Income from sale of light and power, . . . . .		\$122,390 93
other sources, . . . . .		328 03
Balance to profit and loss, . . . . .	36,830 61	
	<u>\$122,718 96</u>	<u>\$122,718 96</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$10,105 56
Balance of manufacturing account, . . . . .		36,830 61
Jobbing account, . . . . .		151 27
Interest paid, . . . . .	\$13,238 04	
Dividends declared, . . . . .	9,853 50	
Depreciation, . . . . .	11,437 66	
Balance June 30, 1899, . . . . .	12,558 24	
	<u>\$47,087 44</u>	<u>\$47,087 44</u>

## MALDEN AND MELROSE GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$81,425 00
Machinery and manufacturing appliances, . . . . .	110,499 06
Street mains, . . . . .	179,447 42
Meters, . . . . .	15,977 88
Due for gas, . . . . .	15,107 91
Gas coal on hand, . . . . .	1,693 66
Coke on hand, . . . . .	202 50
Tar on hand, . . . . .	1,000 00
Purifying materials on hand, . . . . .	420 00
Other materials on hand, . . . . .	9,364 66
Stoves on hand, . . . . .	931 20

Horses, wagons, etc., . . . . .	\$1,102 00
Sundry accounts due the company, . . . . .	2,471 78
Cash on hand, . . . . .	2,248 54
Total assets, as per books of the company, . . . . .	<u>\$421,891 59</u>

## LIABILITIES.

Capital stock, . . . . .	\$235,000 00
Notes payable, . . . . .	135,000 00
Deposits, . . . . .	3,785 00
Unpaid dividends, . . . . .	1,267 50
Total liabilities, as per books of the company, . . . . .	<u>\$375,052 50</u>
Profit and loss balance, . . . . .	46,839 09
	<u>\$421,891 59</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$38,247 28	
For distribution, . . . . .	10,174 78	
management, . . . . .	8,448 59	
taxes and incidentals, . . . . .	6,724 23	
	<u>\$63,594 88</u>	
Income from sale of gas, . . . . .		\$98,765 43
residuals, . . . . .		9,030 50
Balance to profit and loss, . . . . .	44,201 05	
	<u>\$107,795 93</u>	<u>\$107,795 93</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$21,815 05
Balance of manufacturing account, . . . . .		44,201 05
Jobbing and stove accounts, . . . . .		912 91
Other items of income, . . . . .		116 19
Interest paid, . . . . .	\$5,257 37	
Dividends declared, . . . . .	14,100 00	
Other items, . . . . .	848 74	
Balance June 30, 1899, . . . . .	46,839 09	
	<u>\$67,045 20</u>	<u>\$67,045 20</u>

## MARBLEHEAD GAS AND ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$4,309 19
Machinery and manufacturing appliances, . . . . .	14,055 82
Street mains, . . . . .	21,000 00
Meters, . . . . .	1,828 33
Due for gas, . . . . .	525 00
Gas coal on hand, . . . . .	352 00
Coke on hand, . . . . .	90 00
Tar on hand, . . . . .	26 00
Stoves on hand, . . . . .	48 45
Fixtures on hand, . . . . .	150 55
Office furniture, . . . . .	50 00
Cash on hand, . . . . .	235 20
Investments, . . . . .	450 00
Total assets, as per books of the company, . . . . .	<u>\$43,120 54</u>
Profit and loss balance, . . . . .	7,550 67
	<u>\$50,671 21</u>

## LIABILITIES.

Capital stock, . . . . .	\$40,000 00
Bonds issued, . . . . .	6,500 00
Notes payable, . . . . .	2,200 00
Unpaid bills, . . . . .	1,971 21

Total liabilities, as per books of the company, . . . . \$50,671 21

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$4,985 22	
For distribution, . . . . .	535 28	
management, . . . . .	686 85	
taxes and incidentals, . . . . .	290 43	
	<hr/>	
	\$6,497 78	
Income from sale of gas, . . . . .		\$4,267 62
residuals, . . . . .		95 60
other sources, . . . . .		12 00
Balance to profit and loss, . . . . .		2,122 56
	<hr/>	<hr/>
	\$6,497 78	\$6,497 78

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$4,927 19	
Balance of manufacturing account, . . . . .	2,122 56	
Interest paid, . . . . .	500 92	
Balance June 30, 1899, . . . . .		\$7,550 67
	<hr/>	<hr/>
	\$7,550 67	\$7,550 67

## MARLBOROUGH ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$24,357 53
Steam plant, . . . . .	23,121 99
Electric plant, . . . . .	35,354 19
Electric lines, . . . . .	26,201 52
Transformers, . . . . .	4,160 51
Meters, . . . . .	2,880 33
Arc lamps, . . . . .	7,440 40
Due for light and power, . . . . .	2,231 14
Fuel on hand, . . . . .	219 00
Carbons on hand, . . . . .	108 63
Oil and waste on hand, . . . . .	12 45
Incandescent lamps on hand, . . . . .	153 44
Globes on hand, . . . . .	54 70
Other materials on hand, . . . . .	1,255 71
Sundry accounts due the company, . . . . .	387 73
Cash on hand, . . . . .	495 89
Notes receivable, . . . . .	100 00

Total assets, as per books of the company, . . . . \$128,535 16

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	43,700 00
Notes payable, . . . . .	38,300 00
Unpaid bills, . . . . .	2,014 11
Total liabilities, as per books of the company, . . . . .	\$114,014 11
Profit and loss balance, . . . . .	14,521 05
	<u>\$128,535 16</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$7,674 71	
For distribution, . . . . .	4,432 78	
management, . . . . .	1,393 73	
taxes and incidentals, . . . . .	2,214 39	
	<u>\$15,715 61</u>	
Income from sale of light and power, . . . . .		\$20,942 20
other sources, . . . . .		26 92
Balance to profit and loss, . . . . .	5,253 51	
	<u>\$20,969 12</u>	<u>\$20,969 12</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$13,576 85
Balance of manufacturing account, . . . . .		5,253 51
Other items of income, . . . . .		1 83
Interest paid, . . . . .	\$4,167 37	
Wiring materials, . . . . .	143 77	
Balance June 30, 1899, . . . . .	14,521 05	
	<u>\$18,832 19</u>	<u>\$18,832 19</u>

## MARLBOROUGH GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$26,229 36
Machinery and manufacturing appliances, . . . . .	43,825 87
Street mains, . . . . .	19,146 82
Meters, . . . . .	2,561 56
Due for gas, . . . . .	1,499 23
Gas coal on hand, . . . . .	848 69
Coke on hand, . . . . .	210 00
Tar on hand, . . . . .	609 00
Purifying materials on hand, . . . . .	230 77
Other materials on hand, . . . . .	55 07
Stoves on hand, . . . . .	404 81
Fixtures on hand, . . . . .	600 00
Sundry accounts due the company, . . . . .	4,301 98
Cash on hand, . . . . .	4,820 15
Investments, . . . . .	3,170 35
Total assets, as per books of the company, . . . . .	<u>\$108,513 66</u>



## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	32,900 00
Unpaid bills, . . . . .	2,424 76

Total liabilities, as per books of the company, . . . . .	\$85,324 76
Profit and loss balance, . . . . .	23,188 91

\$108,513 66

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$5,982 74	
For distribution, . . . . .	345 67	
management, . . . . .	2,039 55	
taxes and incidentals, . . . . .	1,855 23	
	\$10,223 19	
Income from sale of gas, . . . . .		\$14,902 17
residuals, . . . . .		1,230 87
other sources, . . . . .		34 44
Balance to profit and loss, . . . . .	5,944 29	
	\$16,167 48	\$16,167 48

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$19,647 31
Balance of manufacturing account, . . . . .		5,944 29
Interest paid, . . . . .	\$1,821 44	
Jobbing account, . . . . .	581 25	
Balance June 30, 1899, . . . . .	23,188 91	
	\$25,591 60	\$25,591 60

## MASSACHUSETTS PIPE LINE GAS COMPANY.

## ASSETS.

Real estate, . . . . .	\$120,416 25
Machinery and manufacturing appliances, . . . . .	270,807 87
Street mains, . . . . .	711,563 45
Purifying materials on hand, . . . . .	2,838 00
Cash on hand, . . . . .	15,428 90

Total assets, as per books of the company, . . . . .	\$1,121,054 47
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## LIABILITIES.

Capital stock, . . . . .	\$1,000,000 00
Notes payable, . . . . .	25,000 00
Unpaid bills, . . . . .	82,527 64

Total liabilities, as per books of the company, . . . . .	\$1,107,527 64
Profit and loss balance, . . . . .	13,526 83

\$1,121,054 47

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$1,919 28
Interest received, . . . . .		11,607 55
Balance June 30, 1899, . . . . .	\$13,526 83	
	\$13,526 83	\$13,526 83

## MEDFIELD ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$16,582 00
Steam plant, . . . . .	24,132 29
Electric plant, . . . . .	12,834 00
Electric lines, . . . . .	7,455 16
Transformers, . . . . .	750 00
Due for light and power, . . . . .	1,235 00
Fuel on hand, . . . . .	32 50
Motors on hand, . . . . .	148 00
Cash on hand, . . . . .	336 14

Total assets, as per books of the company, . . . . .	\$63,505 09
Profit and loss balance, . . . . .	1,041 36
	<u>\$64,546 45</u>

## LIABILITIES.

Capital stock, . . . . .	\$20,000 00
Bonds issued, . . . . .	18,000 00
Notes payable, . . . . .	9,095 35
Unpaid bills, . . . . .	17,451 10

Total liabilities, as per books of the company, . . . . .	<u>\$64,546 45</u>
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## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$925 35	
management, . . . . .	32 35	
taxes and incidentals, . . . . .	349 00	
	<u>\$1,306 70</u>	
Income from sale of light and power, . . . . .		\$1,235 00
Balance to profit and loss, . . . . .		71 70
	<u>\$1,306 70</u>	<u>\$1,306 70</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account, . . . . .	\$71 70	
Interest paid, . . . . .	35 17	
Other items, . . . . .	934 49	
Balance June 30, 1899, . . . . .		\$1,041 36
	<u>\$1,041 36</u>	<u>\$1,041 36</u>

## MEDWAY ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate and water power, . . . . .	\$3,300 00
Electric plant, . . . . .	4,797 00
Electric lines, . . . . .	4,300 00
Transformers, . . . . .	680 00
Due for electric light, . . . . .	416 64
Oil and waste on hand, . . . . .	110 00
Incandescent lamps on hand, . . . . .	25 00

Total assets, as per books of the company, . . . . .	<u>\$13,628 64</u>
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## LIABILITIES.

Capital stock, . . . . .	\$12,000 00
Unpaid bills, . . . . .	122 00
Total liabilities, as per books of the company, . . . . .	<u>\$12,122 00</u>
Profit and loss balance, . . . . .	1,506 64
	<u>\$13,628 64</u>

## MILFORD ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$5,063 24
Steam plant, . . . . .	14,617 08
Electric plant, . . . . .	22,269 94
Electric lines, . . . . .	33,078 90
Transformers, . . . . .	3,049 41
Meters, . . . . .	1,696 17
Arc lamps, . . . . .	4,202 37
Due for light and power, . . . . .	2,040 67
Fuel on hand, . . . . .	21 23
Carbons on hand, . . . . .	10 32
Oil and waste on hand, . . . . .	20 90
Incandescent lamps on hand, . . . . .	132 63
Globes on hand, . . . . .	22 50
Other materials on hand, . . . . .	67 51
Motors on hand, . . . . .	900 00
Sundry accounts due the company, . . . . .	86 47
Cash on hand, . . . . .	1,144 49
Insurance prepaid, . . . . .	170 86
Total assets, as per books of the company, . . . . .	<u>\$88,583 69</u>

## LIABILITIES.

Capital stock, . . . . .	\$40,000 00
Bonds issued, . . . . .	24,500 00
Notes payable, . . . . .	12,885 17
Unpaid bills, . . . . .	898 85
Interest accrued but not due, . . . . .	687 50
Depreciation fund, . . . . .	6,200 00
Total liabilities, as per books of the company, . . . . .	<u>\$86,171 52</u>
Profit and loss balance, . . . . .	3,412 17
	<u>\$88,583 69</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$5,642 37	
For distribution, . . . . .	2,140 67	
management, . . . . .	871 51	
taxes and incidentals, . . . . .	2,084 16	
	<u>\$10,738 71</u>	
Income from sale of light and power, . . . . .		\$13,453 77
Balance to profit and loss, . . . . .	2,715 06	
	<u>\$13,453 77</u>	<u>\$13,453 77</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$8,206 83
Balance of manufacturing account, . . . . .		2,715 06
Interest paid, . . . . .	\$2,003 42	
Depreciation fund, . . . . .	5,000 00	
Other items, . . . . .	506 30	
Balance June 30, 1899, . . . . .	3,412 17	
	<u>\$10,921 89</u>	<u>\$10,921 89</u>

## MILFORD GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,450 00
Machinery and manufacturing appliances, . . . . .	64,366 61
Street mains, . . . . .	32,047 24
Meters, . . . . .	2,807 25
Due for gas, . . . . .	3,065 53
Gas coal on hand, . . . . .	2,445 91
Coke on hand, . . . . .	499 22
Tar on hand, . . . . .	562 50
Purifying materials on hand, . . . . .	16 80
Other materials on hand, . . . . .	349 25
Stoves on hand, . . . . .	391 43
Fixtures on hand, . . . . .	25 00
Sundry accounts due the company, . . . . .	389 35
Office furniture, . . . . .	50 00
Cash on hand, . . . . .	4,074 41
Total assets, as per books of the company, . . . . .	<u>\$114,540 50</u>

## LIABILITIES.

Capital stock, . . . . .	\$72,300 00
Unpaid bills, . . . . .	167 08
Unpaid dividends, . . . . .	3,615 00
Depreciation fund, . . . . .	35,800 00
Total liabilities, as per books of the company, . . . . .	<u>\$111,882 08</u>
Profit and loss balance, . . . . .	2,658 42
	<u>\$114,540 50</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$10,254 80	
For distribution, . . . . .	302 79	
management, . . . . .	173 97	
taxes and incidentals, . . . . .	1,550 05	
	<u>\$12,281 11</u>	
Income from sale of gas, . . . . .		\$19,010 82
residuals, . . . . .		1,945 07
other sources, . . . . .		57 04
Balance to profit and loss, . . . . .	8,731 82	
	<u>\$21,012 93</u>	<u>\$21,012 93</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$1,216 19
Balance of manufacturing account, . . . . .		8,731 82
Jobbing account, . . . . .		17 83
Dividends declared, . . . . .	\$7,230 00	
Other items, . . . . .	77 42	
Balance June 30, 1899, . . . . .	2,658 42	
	<u>\$9,965 84</u>	<u>\$9,965 84</u>

## MILLBURY ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$4,596 28
Steam plant, . . . . .	7,108 16
Electric plant, . . . . .	5,576 61
Electric lines, . . . . .	14,724 99
Transformers, . . . . .	832 80
Meters, . . . . .	870 64
Arc lamps, . . . . .	2,399 02
Due for light and power, . . . . .	886 47
Fuel on hand, . . . . .	66 07
Carbons on hand, . . . . .	7 20
Oil and waste on hand, . . . . .	30 75
Incandescent lamps on hand, . . . . .	24 45
Globes on hand, . . . . .	1 94
Other materials on hand, . . . . .	271 48
Office furniture, . . . . .	66 00
Cash on hand, . . . . .	391 30
Tools and insurance, . . . . .	288 15
Total assets, as per books of the company, . . . . .	<u>\$38,142 21</u>

## LIABILITIES.

Capital stock, . . . . .	\$17,000 00
Bonds issued, . . . . .	16,000 00
Notes payable, . . . . .	3,630 00
Unpaid bills, . . . . .	264 58
Interest accrued but not due, . . . . .	240 00
Total liabilities, as per books of the company, . . . . .	<u>\$37,134 58</u>
Profit and loss balance, . . . . .	1,007 63
	<u>\$38,142 21</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$3,166 30	
For distribution, . . . . .	442 74	
management, . . . . .	222 88	
taxes and incidentals, . . . . .	464 21	
	<u>\$4,296 13</u>	
Income from sale of light and power, . . . . .		\$4,999 48
other sources, . . . . .		45 00
Balance to profit and loss, . . . . .	748 35	
	<u>\$5,044 48</u>	<u>\$5,044 48</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$1,322 95
Balance of manufacturing account, . . . . .		748 35
Wiring and lamp sales, . . . . .		28 36
Other items of income, . . . . .		1 46
Interest paid, . . . . .	\$1,093 49	
Balance June 30, 1899, . . . . .	1,007 63	
	<u>\$2,101 12</u>	<u>\$2,101 12</u>

## MILLIS ELECTRIC LIGHT COMPANY.

## ASSETS.

Steam plant, electric plant, electric lines, transformers and meters, . . . . .	\$5,000 00
Total assets, as per books of the company, . . . . .	<u>\$5,000 00</u>

## LIABILITIES.

Capital stock, . . . . .	\$5,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$5,000 00</u>

## MILTON LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$15,849 10
Steam plant, . . . . .	16,734 67
Electric plant, . . . . .	13,586 04
Electric lines, . . . . .	30,667 71
Transformers, . . . . .	5,894 78
Meters, . . . . .	4,335 62
Due for light and power, . . . . .	2,849 84
Fuel on hand, . . . . .	18 00
Oil and waste on hand, . . . . .	35 60
Incandescent lamps on hand, . . . . .	668 50
Other materials on hand, . . . . .	154 00
Cash on hand, . . . . .	108 38
Notes receivable, . . . . .	65 00
Interest and insurance, . . . . .	459 45
Total assets, as per books of the company, . . . . .	<u>\$91,326 69</u>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	30,000 00
Notes payable, . . . . .	26,685 00
Unpaid bills, . . . . .	2,080 82
Interest accrued but not due, . . . . .	474 50
Total liabilities, as per books of the company, . . . . .	<u>\$89,240 32</u>
Profit and loss balance, . . . . .	2,086 37
	<u>\$91,326 69</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$3,288 61	
For distribution, . . . . .	1,156 17	
management, . . . . .	1,137 96	
taxes and incidentals, . . . . .	921 75	
	<u>\$11,504 48</u>	
Income from sale of light and power, . . . . .		\$22,645 47
Balance to profit and loss, . . . . .	11,140 99	
	<u>\$22,645 47</u>	<u>\$22,645 47</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$1,924 40
Balance of manufacturing account, . . . . .		11,140 99
Capital stock cancelled, . . . . .		500 00
Interest paid, . . . . .	\$3,111 46	
Depreciation, . . . . .	4,500 00	
Other items, . . . . .	3,667 56	
Balance June 30, 1899, . . . . .	2,086 37	
	<u>\$13,566 39</u>	<u>\$13,566 39</u>

## MORRISON, A. S., &amp; BROTHERS.

(Braintree.)

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$1,837 44	
	<u>\$1,837 44</u>	
Income from sale of light and power, . . . . .		\$1,708 13
Balance to profit and loss, . . . . .		134 31
	<u>\$1,837 44</u>	<u>\$1,837 44</u>

## NANTUCKET ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$200 00
Steam plant, . . . . .	4,877 40
Electric plant, . . . . .	8,209 53
Electric lines, . . . . .	7,175 83
Transformers, . . . . .	4,140 85
Meters, . . . . .	195 88
Arc lamps, . . . . .	2,400 00
Due for light and power, . . . . .	997 38
Fuel on hand, . . . . .	385 00
Carbons on hand, . . . . .	26 10
Oil and waste on hand, . . . . .	20 30
Incandescent lamps on hand, . . . . .	46 00
Globes on hand, . . . . .	18 75
Other materials on hand, . . . . .	187 00
Office furniture, . . . . .	75 00
Cash on hand, . . . . .	23 46
Total assets, as per books of the company, . . . . .	<u>\$25,978 48</u>

## LIABILITIES.

Capital stock, . . . . .	\$25,000 00
Unpaid bills, . . . . .	727 31
<hr/>	
Total liabilities, as per books of the company, . . . . .	\$25,727 31
Profit and loss balance, . . . . .	3,251 17
<hr/>	
	\$28,978 48

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$3,260 00	
For distribution, . . . . .	143 49	
management, . . . . .	1,052 17	
taxes and incidentals, . . . . .	503 99	
	<hr/>	
	\$4,959 65	
Income from sale of light and power, . . . . .		\$6,345 68
Balance to profit and loss, . . . . .	1,386 03	
	<hr/>	
	\$6,345 68	\$6,345 68

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$1,882 36
Balance of manufacturing account, . . . . .		1,386 03
Interest paid, . . . . .	\$17 22	
Balance June 30, 1899, . . . . .	3,251 17	
	<hr/>	
	\$3,268 39	\$3,268 39

## NANTUCKET GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,000 00
Machinery and manufacturing appliances, . . . . .	20,000 00
Street mains, . . . . .	9,540 53
Meters, . . . . .	4,000 00
Due for gas, . . . . .	369 70
Gas coal on hand, . . . . .	743 59
Coke on hand, . . . . .	25 00
Tar on hand, . . . . .	18 00
Cash on hand, . . . . .	53 44
Investments, . . . . .	368 00
<hr/>	

Total assets, as per books of the company, . . . . . \$38,118 26

## LIABILITIES.

Capital stock, . . . . .	\$36,000 00
<hr/>	
Total liabilities, as per books of the company, . . . . .	\$36,000 00
Profit and loss balance, . . . . .	2,118 26
<hr/>	
	\$38,118 26



## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At works, . . . . .	\$3,076 94	
For distribution, . . . . .	84 69	
management, . . . . .	330 78	
taxes and incidentals, . . . . .	150 05	
Income from sale of gas, . . . . .		\$3,977 60
residuals, . . . . .		101 25
other sources, . . . . .		37 80
Balance to profit and loss, . . . . .	474 29	
	<u>\$4,116 65</u>	<u>\$4,116 65</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$1,665 97
Balance of manufacturing account, . . . . .		474 29
Other items of income, . . . . .		3 00
Interest paid, . . . . .	\$25 00	
Balance June 30, 1899, . . . . .	2,118 26	
	<u>\$2,143 26</u>	<u>\$2,143 26</u>

## NATICK GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$70,215 88
Steam plant, . . . . .	17,537 67
Electric plant, . . . . .	27,728 95
Electric lines, . . . . .	34,429 55
Transformers, . . . . .	6,550 40
Meters, . . . . .	3,054 69
Arc lamps, . . . . .	613 81
Due for light and power, . . . . .	5,357 92
Fuel on hand, . . . . .	1,138 75
Carbons on hand, . . . . .	5 70
Oil and waste on hand, . . . . .	82 87
Incandescent lamps on hand, . . . . .	124 35
Globes on hand, . . . . .	28 67
Other materials on hand, . . . . .	75 00
Horses, wagons, etc., . . . . .	422 50
Sundry accounts due the company, . . . . .	396 41
Office furniture, . . . . .	194 85
Cash on hand, . . . . .	287 05
Advanced taxes, . . . . .	668 25
Total assets, as per books of the company, . . . . .	<u>\$168,913 17</u>

## LIABILITIES.

Capital stock, . . . . .	\$62,000 00
Bonds issued, . . . . .	62,000 00
Notes payable, . . . . .	23,248 59
Unpaid bills, . . . . .	16,685 95
Depreciation fund, . . . . .	3,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$166,934 54</u>
Profit and loss balance, . . . . .	1,978 63
	<u>\$168,913 17</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses :			
At station, . . . . .	\$15,903 38		
For distribution, . . . . .	2,054 34		
management, . . . . .	2,269 52		
taxes and incidentals, . . . . .	3,070 54		
		\$23,297 78	
Income from sale of light and power, . . . . .			\$32,551 63
Balance to profit and loss, . . . . .		9,253 85	
		<u>\$32,551 63</u>	<u>\$32,551 63</u>
PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1898, . . . . .			\$2,479 67
Balance of manufacturing account, . . . . .			9,253 85
Rents, . . . . .			1,144 00
Interest paid, . . . . .	\$4,206 31		
Dividends declared, . . . . .	3,452 00		
Depreciation fund, . . . . .	3,000 00		
Other items, . . . . .	240 58		
Balance June 30, 1899, . . . . .	1,978 63		
		<u>\$12,877 52</u>	<u>\$12,877 52</u>

## NATICK GAS LIGHT COMPANY.

ASSETS.		
Real estate, . . . . .		\$13,376 74
Machinery and manufacturing appliances, . . . . .		6,330 00
Street mains, . . . . .		19,672 06
Meters, . . . . .		3,529 19
Due for gas, . . . . .		2,917 50
Gas coal on hand, . . . . .		660 01
Coke on hand, . . . . .		300 00
Tar on hand, . . . . .		27 00
Enrichers on hand, . . . . .		55 25
Purifying materials on hand, . . . . .		42 00
Stoves on hand, . . . . .		89 47
Sundry accounts due the company, . . . . .		4,937 65
Office furniture, . . . . .		195 64
Cash on hand, . . . . .		225 44
Taxes and insurance, . . . . .		83 95
Total assets, as per books of the company, . . . . .		<u>\$52,441 90</u>
LIABILITIES.		
Capital stock, . . . . .		\$20,000 00
Notes payable, . . . . .		13,000 00
Unpaid bills, . . . . .		2,265 01
Total liabilities, as per books of the company, . . . . .		<u>\$35,265 01</u>
Profit and loss balance, . . . . .		17,176 89
		<u>\$52,441 90</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$4,128 04	
For distribution, . . . . .	667 71	
management, . . . . .	248 83	
taxes and incidentals, . . . . .	501 85	
	<hr/>	
	\$5,546 43	
Income from sale of gas, . . . . .		\$5,460 40
residuals, . . . . .		956 76
Balance to profit and loss, . . . . .	3,870 73	
	<hr/>	<hr/>
	\$9,417 16	\$9,417 16

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$15,584 55
Balance of manufacturing account, . . . . .		3,870 73
Interest paid, . . . . .	\$465 81	
Dividends declared, . . . . .	1,200 00	
Depreciation, . . . . .	588 07	
Jobbing account, . . . . .	24 51	
Balance June 30, 1899, . . . . .	17,176 89	
	<hr/>	<hr/>
	\$19,455 28	\$19,455 28

## NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

## ASSETS.

Real estate, machinery and manufacturing appliances (gas), . . . . .	\$294,963 81
Street mains (gas), . . . . .	164,472 83
Public gas lamps, . . . . .	1,800 00
Meters (gas), . . . . .	19,306 55
Due for gas, . . . . .	7,557 17
Gas coal on hand, . . . . .	1,892 34
Coke on hand, . . . . .	318 75
Tar on hand, . . . . .	1,575 00
Enrichers on hand, . . . . .	468 75
Purifying materials on hand, . . . . .	35 00
Other gas materials on hand, . . . . .	6,124 58
Stoves on hand, . . . . .	1,587 88
Gas and electric fixtures on hand, . . . . .	3,025 67
Real estate (electric), . . . . .	59,042 04
Steam plant (electric), . . . . .	93,454 54
Electric plant, . . . . .	80,545 90
Electric lines, . . . . .	119,064 40
Transformers, . . . . .	3,983 70
Meters (electric), . . . . .	7,839 50
Arc lamps, . . . . .	11,865 51
Patent rights, . . . . .	1,250 00
Due for electric light and power, . . . . .	8,697 96
Fuel on hand (electric), . . . . .	751 37

Carbons on hand, . . . . .	\$1,745 55
Oil and waste on hand, . . . . .	67 50
Incandescent lamps on hand, . . . . .	556 86
Globes on hand, . . . . .	395 60
Other electric materials on hand, . . . . .	20,243 54
Motors on hand, . . . . .	7,591 26
Horses, wagons, etc., . . . . .	667 85
Sundry accounts due the company, . . . . .	13,956 08
Office furniture and supplies, . . . . .	1,127 57
Cash on hand, . . . . .	3,598 72
Notes receivable, . . . . .	182 33

Total assets, as per books of the company, . . . . . \$939,256 11

## LIABILITIES.

Capital stock, . . . . .	\$550,000 00
Notes payable, . . . . .	182,400 00
Unpaid bills, . . . . .	4,820 02
Deposits, . . . . .	4,566 81
Unpaid dividends, . . . . .	161 50
Interest accrued but not due, . . . . .	2,140 96
Reserved fund, . . . . .	5,000 00
Depreciation fund, . . . . .	30,643 24

Total liabilities, as per books of the company, . . . . . \$779,732 53

Profit and loss balance, . . . . . 159,523 58

\$939,256 11

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$33,969 35	
For distribution, . . . . .	7,403 41	
management, . . . . .	7,746 64	
taxes and incidentals, . . . . .	7,567 16	
	<hr/>	\$56,686 56
Operating expenses (electric) :		
At station, . . . . .	\$24,546 57	
For distribution, . . . . .	14,236 94	
management, . . . . .	7,746 64	
taxes and incidentals, . . . . .	8,924 40	
	<hr/>	55,454 55
Income from sale of gas, . . . . .		\$93,642 61
residuals, . . . . .		10,072 05
other sources (gas), . . . . .		211 50
sale of electric light and power, . . . . .		94,977 16
other sources (electric), . . . . .		2,889 81
Balance to profit and loss :		
Gas, . . . . .	47,239 60	
Electric, . . . . .	42,412 42	
	<hr/>	<hr/>
	\$201,793 13	\$201,793 13

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896, . . . . .		\$174,798 86
Balance of gas manufacturing account, . . . . .		47,239 60
Balance of electric manufacturing account, . . . . .		42,412 42
Rents, . . . . .		386 97
Jobbing, wiring and lamp sales accounts, . . . . .		3,055 54
Other items of income, . . . . .		398 12
Interest paid, . . . . .	\$7,762 65	
Dividends declared, . . . . .	38,750 00	
Depreciation, . . . . .	1,068 14	
Depreciation fund, . . . . .	55,519 35	
Reserve fund, . . . . .	5,000 00	
Other items, . . . . .	3,667 79	
Balance June 30, 1899, . . . . .	159,523 58	
	<hr/>	<hr/>
	\$268,291 51	\$268,291 51

## NEWBURYPORT GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$1,132 43
Machinery and manufacturing appliances (gas), . . . . .	75,000 00
Street mains (gas), . . . . .	824 00
Meters (gas), . . . . .	683 42
Due for gas, . . . . .	2,820 69
Gas coal on hand, . . . . .	470 25
Coke on hand, . . . . .	48 00
Tar on hand, . . . . .	451 80
Enrichers on hand, . . . . .	16 00
Purifying materials on hand, . . . . .	70 00
Other gas materials on hand, . . . . .	231 90
Stoves on hand, . . . . .	146 72
Gas fixtures on hand, . . . . .	35 00
Real estate (electric), . . . . .	12,000 00
Steam plant (electric), . . . . .	13,000 00
Electric plant, . . . . .	16,000 00
Electric lines, . . . . .	9,466 68
Meters (electric), . . . . .	157 21
Arc lamps, . . . . .	10,608 96
Due for electric light and power, . . . . .	1,955 79
Fuel on hand (electric), . . . . .	164 30
Carbons on hand, . . . . .	104 00
Oil and waste on hand, . . . . .	17 50
Globes on hand, . . . . .	83 40
Other electric materials on hand, . . . . .	179 94
Sundry accounts due the company, . . . . .	674 04
Cash on hand, . . . . .	10,259 61
Total assets, as per books of the company, . . . . .	<hr/> \$156,601 64

## LIABILITIES.

Capital stock, . . . . .	\$140,000 00
Unpaid dividends, . . . . .	210 00
Total liabilities, as per books of the company, . . . . .	<hr/> \$140,210 00
Profit and loss balance, . . . . .	16,391 64
	<hr/>
	\$156,601 64

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$7,890 74	
For distribution, . . . . .	966 33	
management, . . . . .	1,853 94	
taxes and incidentals, . . . . .	1,601 54	
	<hr/>	\$12,312 55
Operating expenses (electric) :		
At station, . . . . .	\$6,034 95	
For distribution, . . . . .	2,041 46	
management, . . . . .	1,381 75	
taxes and incidentals, . . . . .	1,931 68	
	<hr/>	11,389 84
Income from sale of gas, . . . . .		\$18,807 31
residuals, . . . . .		2,112 89
sale of electric light and power, . . . . .		15,848 92
Balance to profit and loss :		
Gas, . . . . .	8,607 65	
Electric, . . . . .	4,459 08	
	<hr/>	<hr/>
	\$36,769 12	\$36,769 12

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$11,598 22
Balance of gas manufacturing account, . . . . .		8,607 65
Balance of electric manufacturing account, . . . . .		4,459 08
Other items of income, . . . . .		126 69
Dividends declared, . . . . .	\$8,400 00	
Balance June 30, 1899, . . . . .	16,391 64	
	<hr/>	<hr/>
	\$24,791 64	\$24,791 64

## NEWTON AND WATERTOWN GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$50,604 73
Machinery and manufacturing appliances (gas), . . . . .	91,568 18
Street mains (gas), . . . . .	136,998 84
Meters (gas), . . . . .	10,603 40
Due for gas, . . . . .	32,565 72
Gas coal on hand, . . . . .	2,170 08
Tar on hand, . . . . .	1,500 00
Enrichers on hand, . . . . .	240 41
Purifying materials on hand, . . . . .	50 00
Other gas materials on hand, . . . . .	407 45
Stoves on hand, . . . . .	890 41
Real estate (electric), . . . . .	18,000 00
Steam plant (electric), . . . . .	43,000 00
Electric plant, . . . . .	20,000 00
Electric lines, . . . . .	65,473 13
Transformers, . . . . .	6,019 50

Meters (electric), . . . . .	\$5,196 55
Arc lamps, . . . . .	4,000 00
Due for electric light and power, . . . . .	9,996 99
Fuel on hand (electric), . . . . .	320 00
Carbons on hand, . . . . .	900 00
Oil and waste on hand, . . . . .	64 55
Incandescent lamps on hand, . . . . .	302 53
Globes on hand, . . . . .	16 00
Other electric materials on hand, . . . . .	2,136 13
Horses, wagons, etc., . . . . .	1,487 10
Sundry accounts due the company, . . . . .	3,971 13
Cash on hand, . . . . .	8,162 82
Notes receivable, . . . . .	290 50
Investments, . . . . .	15,132 77

Total assets, as per books of the company, . . . . . \$532,068 92

## LIABILITIES.

Capital stock, . . . . .	\$250,000 00
Bonds issued, . . . . .	90,000 00
Notes payable, . . . . .	44,000 00
Unpaid bills, . . . . .	13,406 97
Deposits, . . . . .	902 00
Unpaid dividends, . . . . .	2,296 00
Interest due but not paid, . . . . .	1,800 00
Premium account, . . . . .	726 12

Total liabilities, as per books of the company, . . . . . \$403,131 09  
 Profit and loss balance, . . . . . 128,937 83

\$532,068 92

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$60,079 81	
For distribution, . . . . .	30,344 31	
management, . . . . .	7,855 71	
taxes and incidentals, . . . . .	6,751 83	
	<hr/>	\$104,831 66
Operating expenses (electric) :		
At station, . . . . .	\$28,188 05	
For distribution, . . . . .	26,467 54	
management, . . . . .	3,060 23	
taxes and incidentals, . . . . .	4,885 22	
	<hr/>	62,601 04
Income from sale of gas, . . . . .		\$132,816 71
residuals, . . . . .		20,551 90
other sources (gas), . . . . .		1 75
sale of electric light and power, . . . . .		65,745 11
other sources (electric), . . . . .		1,620 21
Balance to profit and loss :		
Gas, . . . . .	48,538 70	
Electric, . . . . .	4,764 28	
	<hr/>	<hr/>
	\$220,735 68	\$220,735 68

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$124,547 90
Balance of gas manufacturing account, . . . . .		48,538 70
Balance of electric manufacturing account, . . . . .		4,764 28
Rents, . . . . .		2,053 00
Interest paid, . . . . .	\$5,600 28	
Dividends declared, . . . . .	20,000 00	
Depreciation, . . . . .	25,000 00	
Other items, . . . . .	365 77	
Balance June 30, 1899, . . . . .	128,937 83	
	<hr/>	<hr/>
	\$179,903 88	\$179,903 88

## NORTH ADAMS GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$20,000 00
Machinery and manufacturing appliances (gas), . . . . .	32,000 00
Street mains (gas), . . . . .	22,500 00
Meters (gas), . . . . .	7,300 00
Due for gas, . . . . .	3,702 04
Gas coal on hand, . . . . .	2,916 48
Tar on hand, . . . . .	1,607 50
Enrichers on hand, . . . . .	165 00
Other gas materials on hand, . . . . .	3,200 00
Stoves and gas fixtures on hand, . . . . .	1,407 50
Real estate (electric), . . . . .	8,000 00
Steam plant (electric), . . . . .	25,500 00
Electric plant, . . . . .	22,000 00
Electric lines, . . . . .	20,000 00
Transformers, . . . . .	9,708 00
Meters (electric), . . . . .	8,315 00
Arc lamps, . . . . .	5,894 00
Due for electric light and power, . . . . .	2,576 69
Carbons on hand, . . . . .	105 00
Incandescent lamps on hand, . . . . .	3,500 00
Globes on hand, . . . . .	250 00
Horses, wagons, etc., . . . . .	1,001 00
Sundry accounts due the company, . . . . .	1,887 80
Office furniture, . . . . .	705 00
Cash on hand, . . . . .	2,218 99
Investments, . . . . .	4,000 00
	<hr/>
Total assets, as per books of the company, . . . . .	\$210,460 00

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	48,000 00
Deposits, . . . . .	431 50
	<hr/>
Total liabilities, as per books of the company, . . . . .	\$98,431 50
Profit and loss balance, . . . . .	112,028 50
	<hr/>
	\$210,460 00



## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$24,836 27	
For distribution, . . . . .	5,435 27	
management, . . . . .	8,861 71	
taxes and incidentals, . . . . .	1,135 11	
	<u>\$40,268 36</u>	
Operating expenses (electric) :		
At station, . . . . .	\$15,187 48	
For distribution, . . . . .	9,295 44	
management, . . . . .	4,302 21	
taxes and incidentals, . . . . .	1,014 23	
	<u>29,799 36</u>	
Income from sale of gas, . . . . .		\$43,394 60
residuals, . . . . .		8,795 14
sale of electric light and power, . . . . .		43,292 52
Balance to profit and loss :		
Gas, . . . . .	11,921 38	
Electric, . . . . .	13,493 16	
	<u>\$95,482 26</u>	<u>\$95,482 26</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$93,385 02
Balance of gas manufacturing account, . . . . .		11,921 38
Balance of electric manufacturing account, . . . . .		13,493 16
Interest received, . . . . .		8 09
Other items of income, . . . . .		6 43
Interest paid, . . . . .	\$2,727 54	
Dividends declared, . . . . .	4,000 00	
Other items, . . . . .	58 04	
Balance June 30, 1899, . . . . .	112,028 50	
	<u>\$118,814 08</u>	<u>\$118,814 08</u>

## NORTHAMPTON ELECTRIC LIGHTING COMPANY.

## ASSETS.

Real estate, . . . . .	\$41,186 91
Steam plant, . . . . .	27,069 28
Electric plant, . . . . .	35,655 41
Electric lines, . . . . .	28,757 11
Transformers, . . . . .	3,913 49
Meters, . . . . .	3,992 90
Arc lamps, . . . . .	8,377 21
Due for light and power, . . . . .	3,475 27
Fuel on hand, . . . . .	113 05
Carbons on hand, . . . . .	8 00
Oil and waste on hand, . . . . .	10 00
Incandescent lamps on hand, . . . . .	10 00
Globes on hand, . . . . .	5 00
Other materials on hand, . . . . .	85 00
Horses, wagons, etc., . . . . .	407 90
Sundry accounts due the company, . . . . .	828 53
Office furniture, . . . . .	87 40
Cash on hand, . . . . .	2,091 33
Insurance unexpired, . . . . .	250 00
Total assets, as per books of the company, . . . . .	<u>\$156,323 79</u>

## LIABILITIES.

Capital stock, . . . . .	\$58,700 00
Bonds issued, . . . . .	58,500 00
Notes payable, . . . . .	5,700 00
Unpaid bills, . . . . .	698 70
Depreciation fund, . . . . .	7,000 00
<hr/>	
Total liabilities, as per books of the company, . . . . .	\$130,598 70
Profit and loss balance, . . . . .	25,725 09
<hr/>	
	\$156,323 79

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$10,019 57	
For distribution, . . . . .	4,094 92	
management, . . . . .	2,143 03	
taxes and incidentals, . . . . .	1,812 65	
	<hr/>	
	\$18,070 17	
Income from sale of light and power, . . . . .		\$31,160 98
Balance to profit and loss, . . . . .	13,090 81	
	<hr/>	
	\$31,160 98	\$31,160 98

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$19,464 46
Balance of manufacturing account, . . . . .		13,090 81
Rents, . . . . .		661 46
Interest paid, . . . . .	\$4,143 64	
Dividends declared, . . . . .	2,348 00	
Depreciation fund, . . . . .	1,000 00	
Balance June 30, 1899, . . . . .	25,725 09	
	<hr/>	
	\$33,216 73	\$33,216 73

## NORTHAMPTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$43,118 54
Machinery and manufacturing appliances, . . . . .	6,000 00
Street mains, . . . . .	20,000 00
Due for gas, . . . . .	2,578 90
Gas coal on hand, . . . . .	761 90
Coke on hand, . . . . .	210 00
Tar on hand, . . . . .	438 75
Enrichers on hand, . . . . .	166 40
Purifying materials on hand, . . . . .	139 20
Other materials on hand, . . . . .	1,610 35
Stoves on hand, . . . . .	220 60
Sundry accounts due the company, . . . . .	4,395 55
Cash on hand, . . . . .	3,043 92
Investments, . . . . .	17,500 00
<hr/>	
Total assets, as per books of the company, . . . . .	\$100,184 11

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	10,500 00
Reserve fund, . . . . .	16,500 00
Depreciation fund, . . . . .	1,000 00
Total liabilities, as per books of the company, . . . . .	\$78,000 00
Profit and loss balance . . . . .	22,184 11
	<u>\$100,184 11</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$15,518 84	
For distribution, . . . . .	2,008 45	
management, . . . . .	3,584 41	
taxes and incidentals, . . . . .	1,274 17	
	<u>\$22,385 87</u>	
Income from sale of gas, . . . . .		\$31,325 74
residuals, . . . . .		3,662 50
other sources, . . . . .		15 00
Balance to profit and loss, . . . . .	12,617 37	
	<u>\$35,003 24</u>	<u>\$35,003 24</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$38,502 29
Balance of manufacturing account, . . . . .		12,617 37
Interest received, . . . . .		143 47
Rents, . . . . .		258 00
Interest paid, . . . . .	\$171 84	
Dividends declared, . . . . .	6,000 00	
Construction charged off, . . . . .	6,618 24	
Reserve fund, . . . . .	16,500 00	
Other items, . . . . .	46 94	
Balance June 30, 1899, . . . . .	22,184 11	
	<u>\$51,521 13</u>	<u>\$51,521 13</u>

## NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$27,500 00
Machinery and manufacturing appliances, . . . . .	2,250 27
Street mains, . . . . .	13,408 39
Meters, . . . . .	1,425 99
Due for gas, . . . . .	1,720 04
Gas coal on hand, . . . . .	447 67
Coke on hand, . . . . .	6 86
Tar on hand, . . . . .	157 00
Purifying materials on hand, . . . . .	165 43
Other materials on hand, . . . . .	248 53
Stoves on hand, . . . . .	370 00
Fixtures on hand, . . . . .	172 28
Sundry accounts due the company, . . . . .	470 85
Office furniture, . . . . .	233 16
Cash on hand, . . . . .	4,088 30
Total assets, as per books of the company, . . . . .	\$52,664 77
Profit and loss balance, . . . . .	17,478 23
	<u>\$70,143 00</u>

## LIABILITIES.

Capital stock, . . . . .	\$68,100 00
Unpaid dividends, . . . . .	2,043 00
Total liabilities, as per books of the company, . . . . .	<u>\$70,143 00</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$9,788 54	
For distribution, . . . . .	273 64	
management, . . . . .	2,874 00	
taxes and incidentals, . . . . .	1,792 72	
	<u>\$14,728 90</u>	
Income from sale of gas, . . . . .		\$25,873 71
residuals, . . . . .		2,765 01
other sources, . . . . .		126 00
Balance to profit and loss, . . . . .	14,035 82	
	<u>\$28,764 72</u>	<u>\$28,764 72</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$25,310 77	
Balance of manufacturing account, . . . . .		\$14,035 82
Rents, . . . . .		202 40
Jobbing account, . . . . .		207 37
Interest paid, . . . . .	537 58	
Dividends declared, . . . . .	4,086 00	
Construction charged off, . . . . .	275 97	
Depreciation, . . . . .	1,713 50	
Balance June 30, 1899, . . . . .		17,478 23
	<u>\$31,923 82</u>	<u>\$31,923 82</u>

## NORWOOD GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,000 00
Machinery and manufacturing appliances and street mains, . . . . .	29,009 97
Meters, . . . . .	1,522 08
Due for gas, . . . . .	2,115 77
Coal on hand, . . . . .	576 00
Purifying materials on hand, . . . . .	40 00
Stoves on hand, . . . . .	45 40
Cash on hand, . . . . .	64 64
Street lighting plant, . . . . .	2,330 69
Total assets, as per books of the company, . . . . .	<u>\$38,704 55</u>

## LIABILITIES.

Capital stock, . . . . .	\$12,000 00
Notes payable, . . . . .	17,400 00
Total liabilities, as per books of the company, . . . . .	<u>\$29,400 00</u>
Profit and loss balance, . . . . .	9,304 55
	<u>\$38,704 55</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$8,760 13	
For distribution, . . . . .	2,412 95	
management, . . . . .	83 62	
taxes and incidentals, . . . . .	375 26	
	<u>\$11,631 96</u>	
Income from sale of gas, . . . . .		\$12,563 45
other sources, . . . . .		944 07
Balance to profit and loss, . . . . .	1,875 56	
	<u>\$13,507 52</u>	<u>\$13,507 52</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$8,395 66
Balance of manufacturing account, . . . . .		1,875 56
Interest paid, . . . . .	\$966 67	
Balance June 30, 1899, . . . . .	9,304 55	
	<u>\$10,271 22</u>	<u>\$10,271 22</u>

## ORANGE ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$54,770 65
Steam plant, . . . . .	5,677 22
Electric plant, . . . . .	5,088 67
Electric lines, . . . . .	20,551 69
Transformers, . . . . .	6,397 15
Meters, . . . . .	697 31
Arc lamps, . . . . .	2,455 13
Due for light and power, . . . . .	937 95
Fuel on hand, . . . . .	4 20
Carbons on hand, . . . . .	26 80
Oil and waste on hand, . . . . .	37 66
Incandescent lamps on hand, . . . . .	106 69
Globes on hand, . . . . .	2 38
Other materials on hand, . . . . .	691 31
Tools, . . . . .	151 41
Horses, wagons, etc., . . . . .	84 00
Sundry accounts due the company, . . . . .	72 77
Office furniture, . . . . .	163 92
Cash on hand, . . . . .	1,634 46
Total assets, as per books of the company, . . . . .	<u>\$99,551 37</u>

## LIABILITIES.

Capital stock, . . . . .	\$45,000 00
Bonds issued, . . . . .	44,000 00
Unpaid bills, . . . . .	38 48
Interest accrued but not due, . . . . .	916 67
Total liabilities, as per books of the company, . . . . .	<u>\$89,955 15</u>
Profit and loss balance, . . . . .	9,596 22
	<u>\$99,551 37</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$2,089 19	
For distribution, . . . . .	1,808 24	
management, . . . . .	1,689 84	
taxes and incidentals, . . . . .	929 40	
	<hr/>	
Income from sale of light and power, . . . . .		\$11,501 14
other sources, . . . . .		52 25
Balance to profit and loss, . . . . .	5,036 72	
	<hr/>	<hr/>
	\$11,553 39	\$11,553 39

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$4,040 79	
Balance of manufacturing account, . . . . .		\$5,036 72
Rents, . . . . .		54 00
Notes payable, cancelled, . . . . .		23,043 61
Other items of income, . . . . .		76 23
Interest paid, . . . . .	3,546 76	
Depreciation, . . . . .	9,478 62	
Jobbing and wiring accounts, . . . . .	661 70	
Other items, . . . . .	886 47	
Balance June 30, 1899, . . . . .	9,596 22	
	<hr/>	<hr/>
	\$28,210 66	\$28,210 66

## GAS WORKS OF THE OTIS COMPANY.

(Ware.)

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$6,330 90	
For management, . . . . .	520 00	
taxes and incidentals, . . . . .	394 24	
	<hr/>	
Income from sale of gas, . . . . .		\$6,609 22
residuals, . . . . .		891 60
Balance to profit and loss, . . . . .	255 68	
	<hr/>	<hr/>
	\$7,500 82	\$7,500 82

## PEOPLE'S GAS AND ELECTRIC COMPANY OF STONEHAM.

## ASSETS.

Real estate, . . . . .	\$11,000 00
Machinery and manufacturing appliances, . . . . .	21,000 00
Street mains, . . . . .	41,683 73
Meters, . . . . .	2,375 45
Due for gas, . . . . .	925 95
Enrichers on hand, . . . . .	35 20
Stoves on hand, . . . . .	212 56
Fixtures on hand, . . . . .	182 40
Horses, wagons, etc., . . . . .	246 00
Office furniture, . . . . .	250 00
Cash on hand, . . . . .	409 39
	<hr/>
Total assets, as per books of the company, . . . . .	\$78,320 68

LIABILITIES.	
Capital stock, . . . . .	\$10,000 00
Bonds issued, . . . . .	45,000 00
Notes payable, . . . . .	5,600 00
Unpaid bills, . . . . .	271 58
Depreciation fund, . . . . .	300 00
Total liabilities, as per books of the company, . . . . .	\$61,071 58
Profit and loss balance, . . . . .	17,249 10
	<u>\$78,320 68</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses :			
At works, . . . . .	\$1,641 62		
For distribution, . . . . .	284 91		
management, . . . . .	968 11		
taxes and incidentals, . . . . .	912 70		
gas bought, . . . . .	1,815 01		
		\$5,622 35	
Income from sale of gas, . . . . .			\$8,192 42
Balance to profit and loss, . . . . .		2,670 07	
		<u>\$8,192 42</u>	<u>\$8,192 42</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1898, . . . . .			\$16,699 82
Balance of manufacturing account, . . . . .			2,570 07
Interest received, . . . . .			190 00
Jobbing account, . . . . .			104 21
Interest paid, . . . . .	\$2,315 00		
Balance June 30, 1899, . . . . .	17,249 10		
	<u>\$19,564 10</u>	<u>\$19,564 10</u>	

## PITTSFIELD COAL GAS COMPANY.

ASSETS.	
Real estate, . . . . .	\$29,808 64
Machinery and manufacturing appliances, . . . . .	43,391 36
Street mains, . . . . .	19,110 00
Meters, . . . . .	6,540 00
Due for gas, . . . . .	4,207 31
Gas coal on hand, . . . . .	367 29
Enrichers on hand, . . . . .	700 00
Other materials on hand, . . . . .	632 71
Stoves on hand, . . . . .	582 93
Cash on hand, . . . . .	2,577 57
Notes receivable, . . . . .	15,056 80
Investments, . . . . .	2,450 00
Total assets, as per books of the company, . . . . .	<u>\$125,424 61</u>

LIABILITIES.	
Capital stock, . . . . .	\$62,500 00
Unpaid bills, . . . . .	300 00
Reserved fund, . . . . .	40,000 00
Total liabilities, as per books of the company, . . . . .	\$102,800 00
Profit and loss balance, . . . . .	22,624 61
	<u>\$125,424 61</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$11,662 93	
For distribution, . . . . .	3,999 10	
management, . . . . .	4,928 41	
taxes and incidentals, . . . . .	2,172 50	
	<u>\$22,762 94</u>	
Income from sale of gas, . . . . .		\$30,136 28
other sources, . . . . .		59 00
Balance to profit and loss, . . . . .	7,432 34	
	<u>\$30,195 28</u>	<u>\$30,195 28</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$22,083 35
Balance of manufacturing account, . . . . .		7,432 34
Interest received, . . . . .		648 51
Rents, . . . . .		130 75
Dividends declared, . . . . .	\$7,500 00	
Jobbing account, . . . . .	35 14	
Other items, . . . . .	135 20	
Balance June 30, 1899, . . . . .	<u>22,624 61</u>	
	<u>\$30,294 95</u>	<u>\$30,294 95</u>

## PITTSFIELD ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$44,715 27
Steam plant, . . . . .	38,846 23
Electric plant, . . . . .	37,427 66
Electric lines, . . . . .	38,990 37
Transformers, . . . . .	19,704 54
Meters, . . . . .	11,470 37
Arc lamps, . . . . .	7,536 32
Steam heating plant, . . . . .	5,365 86
Due for light and power, . . . . .	10,634 78
Fuel on hand, . . . . .	1,524 96
Carbons on hand, . . . . .	178 78
Oil and waste on hand, . . . . .	51 44
Incandescent lamps on hand, . . . . .	238 00
Globes on hand, . . . . .	29 06
Other materials on hand, . . . . .	100 00
Motors on hand, . . . . .	5,554 86
Fixtures on hand, . . . . .	736 81
Sundry accounts due the company, . . . . .	4,424 94
Office furniture, . . . . .	590 31
Cash on hand, . . . . .	3,571 39
Investments, . . . . .	4,175 27

Total assets, as per books of the company, . . . . . \$235,867 22



## LIABILITIES.

Capital stock, . . . . .	\$100,000 00
Bonds issued, . . . . .	100,000 00
Notes payable, . . . . .	9,500 00
Unpaid bills, . . . . .	4,311 76
Reserved fund, . . . . .	7,000 00
Total liabilities, as per books of the company, . . . . .	\$220,811 76
Profit and loss balance, . . . . .	15,055 46
	<u>\$235,867 22</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$35,839 04	
For distribution, . . . . .	6,133 43	
management, . . . . .	6,657 91	
taxes and incidentals, . . . . .	5,018 09	
	<u>\$53,648 47</u>	
Income from sale of light and power, . . . . .		\$71,692 60
other sources, . . . . .		2,973 45
Balance to profit and loss, . . . . .	21,017 58	
	<u>\$74,666 05</u>	<u>\$74,666 05</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$21,287 49
Balance of manufacturing account, . . . . .		21,017 58
Interest paid, . . . . .	\$5,694 49	
Dividends declared, . . . . .	7,000 00	
Depreciation, . . . . .	7,287 49	
Reserved fund, . . . . .	7,000 00	
Other items, . . . . .	267 63	
Balance June 30, 1899, . . . . .	15,055 46	
	<u>\$42,305 07</u>	<u>\$42,305 07</u>

## PLYMOUTH ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$15,716 78
Steam plant, . . . . .	44,694 14
Electric plant, . . . . .	47,647 10
Electric lines, . . . . .	31,044 21
Transformers, . . . . .	1,801 41
Meters, . . . . .	2,086 75
Arc lamps, . . . . .	1,268 19
Patent rights, . . . . .	8,000 00
Due for light and power, . . . . .	3,410 11
Fuel on hand, . . . . .	283 62
Carbons on hand, . . . . .	7 50
Oil and waste on hand, . . . . .	36 25
Incandescent lamps on hand, . . . . .	136 38
Globes on hand, . . . . .	13 20
Other materials on hand, . . . . .	742 03
Sundry accounts due the company, . . . . .	476 14
Cash on hand, . . . . .	447 04
Total assets, as per books of the company, . . . . .	\$157,710 85
Profit and loss balance, . . . . .	1,570 29
	<u>\$159,281 14</u>

## LIABILITIES.

Capital stock, . . . . .	\$90,000 00
Bonds issued, . . . . .	60,000 00
Notes payable, . . . . .	7,592 46
Unpaid bills, . . . . .	1,688 68

Total liabilities, as per books of the company, . . . . \$159,281 14

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$14,481 30	
For distribution, . . . . .	3,462 94	
management, . . . . .	3,152 94	
taxes and incidentals, . . . . .	1,724 34	
	<u>\$22,821 52</u>	
Income from sale of light and power, . . . . .		\$24,764 74
Balance to profit and loss, . . . . .	1,943 22	
	<u>\$24,764 74</u>	<u>\$24,764 74</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$2,586 53
Balance of manufacturing account, . . . . .		1,943 22
Wiring account, . . . . .		475 55
Interest paid, . . . . .	\$6,575 59	
Balance June 30, 1899, . . . . .		1,570 29
	<u>\$6,575 59</u>	<u>\$6,575 59</u>

## PLYMOUTH GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$8,350 00
Machinery and manufacturing appliances, . . . . .	15,000 00
Street mains, . . . . .	14,650 00
Meters, . . . . .	2,000 00
Due for gas, . . . . .	2,028 42
Gas coal on hand, . . . . .	506 69
Coke on hand, . . . . .	90 00
Tar on hand, . . . . .	160 00
Enrichers on hand, . . . . .	53 73
Purifying materials on hand, . . . . .	48 00
Other materials on hand, . . . . .	373 48
Stoves on hand, . . . . .	15 66
Fixtures on hand, . . . . .	144 19
Sundry accounts due the company, . . . . .	470 77
Cash on hand, . . . . .	2,440 52

Total assets, as per books of the company, . . . . \$46,329 46

## LIABILITIES.

Capital stock, . . . . .	\$40,000 00
Unpaid bills, . . . . .	132 74
Unpaid dividends, . . . . .	100 00
Depreciation fund, . . . . .	3,000 00

Total liabilities, as per books of the company, . . . . \$43,232 74

Profit and loss balance, . . . . . 3,096 72

\$46,329 46

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$3,004 04	
For distribution, . . . . .	1,629 12	
management, . . . . .	1,873 09	
taxes and incidentals, . . . . .	538 07	
	<hr/>	
	\$7,044 32	
Income from sale of gas, . . . . .		\$9,293 36
residuals, . . . . .		835 82
Balance to profit and loss, . . . . .	3,084 86	
	<hr/>	<hr/>
	\$10,129 18	\$10,129 18

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$5,105 02
Balance of manufacturing account, . . . . .		3,084 86
Interest received, . . . . .		9 81
Other items of income, . . . . .		79 25
Dividends declared, . . . . .	\$1,600 00	
Construction charged off, . . . . .	582 22	
Depreciation fund, . . . . .	3,000 00	
Balance June 30, 1899, . . . . .	3,096 72	
	<hr/>	<hr/>
	\$8,278 94	\$8,278 94

## QUINCY ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$12,490 46
Steam plant, . . . . .	25,712 79
Electric plant, . . . . .	26,865 38
Electric lines, . . . . .	64,076 33
Transformers, . . . . .	10,190 44
Meters, . . . . .	6,515 65
Arc lamps, . . . . .	5,686 95
Due for light and power, . . . . .	3,707 68
Fuel on hand, . . . . .	30 00
Carbons on hand, . . . . .	87 60
Oil and waste on hand, . . . . .	29 23
Incandescent lamps on hand, . . . . .	320 93
Globes on hand, . . . . .	6 00
Other materials on hand, . . . . .	205 85
Fixtures on hand, . . . . .	1,139 48
Horses, wagons, etc., . . . . .	1,397 63
Office furniture, . . . . .	73 75
Cash on hand, . . . . .	9 49
	<hr/>
Total assets, as per books of the company, . . . . .	\$158,545 64

## LIABILITIES.

Capital stock, . . . . .	\$89,700 00
Notes payable, . . . . .	51,000 00
Unpaid bills, . . . . .	6,167 18
	<hr/>
Total liabilities, as per books of the company, . . . . .	\$146,867 18
Profit and loss balance, . . . . .	11,678 46
	<hr/>
	\$158,545 64

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$14,174 19	
For distribution, . . . . .	4,767 06	
management, . . . . .	4,046 85	
taxes and incidentals, . . . . .	4,299 68	
	<u>\$27,277 78</u>	
Income from sale of light and power, . . . . .		\$36,038 26
Balance to profit and loss, . . . . .	8,760 48	
	<u>\$36,038 26</u>	<u>\$36,038 26</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$11,905 80
Balance of manufacturing account, . . . . .		8,760 48
Rents, . . . . .		229 37
Jobbing account, . . . . .		353 86
Interest paid, . . . . .	\$3,124 00	
Dividends declared, . . . . .	4,485 00	
Depreciation, . . . . .	1,962 05	
Balance June 30, 1899, . . . . .	11,678 46	
	<u>\$21,249 51</u>	<u>\$21,249 51</u>

## RANDOLPH ELECTRIC LIGHT COMPANY.

(Charles Doughty, Proprietor.)

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$4,605 60	
For distribution, . . . . .	567 00	
taxes and incidentals, . . . . .	667 74	
	<u>\$5,840 34</u>	
Income from sale of light and power, . . . . .		\$7,441 96
other sources, . . . . .		86 00
Balance to profit and loss, . . . . .	1,687 62	
	<u>\$7,527 96</u>	<u>\$7,527 96</u>

## RAWSON LIGHT AND POWER COMPANY.

## • ASSETS.

Real estate, . . . . .	\$5,000 00
Steam plant, . . . . .	4,500 00
Electric plant, . . . . .	2,500 00
Electric lines, . . . . .	8,006 55
Transformers, . . . . .	2,181 93
Meters, . . . . .	1,212 72
Water power, . . . . .	1,200 00
Water wheels, . . . . .	1,200 00
Due for light and power, . . . . .	794 26
Incandescent lamps on hand, . . . . .	344 78
Tools on hand, . . . . .	85 92
Other materials on hand, . . . . .	892 27
Sundry accounts due the company, . . . . .	204 63
Cash on hand, . . . . .	1,186 02
Insurance, . . . . .	188 90
Total assets, as per books of the company, . . . . .	<u>\$29,497 98</u>

## LIABILITIES.

Capital stock, . . . . .	\$25,000 00
Unpaid bills, . . . . .	99 45
Depreciation fund, . . . . .	3,000 00
Total liabilities, as per books of the company, . . . . .	\$28,099 45
Profit and loss balance, . . . . .	1,398 63
	<u>\$29,497 98</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$2,131 41	
For distribution, . . . . .	2,782 63	
management, . . . . .	1,548 83	
taxes and incidentals, . . . . .	567 91	
	<u>\$7,020 78</u>	
Income from sale of light and power, . . . . .		\$7,489 61
other sources, . . . . .		311 84
Balance to profit and loss, . . . . .	780 67	
	<u>\$7,801 45</u>	<u>\$7,801 45</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$1,302 52
Balance of manufacturing account, . . . . .		780 67
Interest received, . . . . .		18 18
Wiring account, . . . . .		355 31
Depreciation fund, . . . . .	\$1,000 00	
Other items, . . . . .	58 15	
Balance June 30, 1899, . . . . .	1,398 63	
	<u>\$2,456 68</u>	<u>\$2,456 68</u>

## ROXBURY GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$116,365 91
Machinery and manufacturing appliances, . . . . .	331,636 54
Street mains, . . . . .	458,229 81
Meters, . . . . .	98,067 70
Due for gas, . . . . .	48,036 39
Gas on hand, . . . . .	256 93
Purifying materials on hand, . . . . .	147 00
Other materials on hand, . . . . .	4,564 05
Stoves on hand, . . . . .	89,533 70
Patent rights, . . . . .	50,000 00
Horses, wagons, etc., . . . . .	388 25
Sundry accounts due the company, . . . . .	3,055 76
Office furniture, . . . . .	155 08
Cash on hand, . . . . .	2,275 52
Works in process, . . . . .	7,943 99
Total assets, as per books of the company, . . . . .	<u>\$1,210,675 63</u>

## LIABILITIES.

Capital stock, . . . . .	\$600,000 00
Notes payable, . . . . .	1,600 00
Unpaid bills, . . . . .	169,783 83
Deposits, . . . . .	7,686 70
Amounts due from the company, not included above, . . . . .	98 74
Total liabilities, as per books of the company, . . . . .	\$779,169 27
Profit and loss balance, . . . . .	431,506 36
	<u>\$1,210,675 63</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$2,108 94	
For distribution, . . . . .	26,010 35	
management, . . . . .	7,608 49	
taxes and incidentals, . . . . .	14,380 65	
gas bought, . . . . .	131,236 15	
	<u>\$181,344 58</u>	
Income from sale of gas, . . . . .		\$225,040 59
Balance to profit and loss, . . . . .	43,696 01	
	<u>\$225,040 59</u>	<u>\$225,040 59</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$422,276 05
Balance of manufacturing account, . . . . .		43,696 01
Interest received, . . . . .		89 22
Rents, . . . . .		1,509 08
Interest paid, . . . . .	\$64 00	
Dividends declared, . . . . .	36,000 00	
Balance June 30, 1899, . . . . .	431,506 36	
	<u>\$467,570 36</u>	<u>\$467,570 36</u>

## SALEM ELECTRIC LIGHTING COMPANY.

## ASSETS.

Real estate, . . . . .	\$45,000 00
Steam plant, . . . . .	70,000 00
Electric plant, . . . . .	30,000 00
Electric lines, . . . . .	81,000 00
Transformers, . . . . .	12,000 00
Meters, . . . . .	15,000 00
Arc lamps, . . . . .	4,500 00
Due for light and power, . . . . .	7,962 50
Fuel on hand, . . . . .	1,125 64
Carbons on hand, . . . . .	161 86
Incandescent lamps on hand, . . . . .	1,314 83
Globes on hand, . . . . .	31 29
Other materials on hand, . . . . .	2,670 13
Machinery on hand, . . . . .	500 00
Horses, wagons, etc., . . . . .	500 00
Sundry accounts due the company, . . . . .	886 56
Cash on hand, . . . . .	1,832 06
Notes receivable, . . . . .	183 60
Sinking fund, . . . . .	12,249 68
Total assets, as per books of the company, . . . . .	<u>\$286,918 15</u>

LIABILITIES.

Capital stock, . . . . .	\$175,000 00
Bonds issued, . . . . .	50,000 00
Notes payable, . . . . .	19,500 00
Unpaid bills, . . . . .	2,367 77
Deposits, . . . . .	267 84
Reserved fund, . . . . .	12,100 00
Amounts due from the company, not included above, . . . . .	1,249 68

Total liabilities, as per books of the company, . . . . .	\$260,485 29
Profit and loss balance, . . . . .	26,432 86

\$286,918 15

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$29,381 58	
For distribution, . . . . .	20,442 84	
management, . . . . .	8,449 69	
taxes and incidentals, . . . . .	6,097 59	
	\$64,371 70	
Income from sale of light and power, . . . . .		\$92,262 85
other sources, . . . . .		254 91
Balance to profit and loss, . . . . .	28,146 06	
	\$92,517 76	\$92,517 76

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$24,000 11
Balance of manufacturing account, . . . . .		28,146 06
Jobbing account, . . . . .		1,321 98
Other items of income, . . . . .		855 04
Interest paid, . . . . .	\$3,326 98	
Dividends declared, . . . . .	14,000 00	
Depreciation, . . . . .	9,363 85	
Reserved fund, . . . . .	1,200 00	
Balance June 30, 1899, . . . . .	26,432 86	
	\$54,323 19	\$54,323 19

SALEM GAS LIGHT COMPANY.

ASSETS.

Real estate, . . . . .	\$135,041 42
Machinery and manufacturing appliances, . . . . .	56,500 00
Street mains, . . . . .	129,151 21
Meters, . . . . .	15,465 15
Due for gas, . . . . .	11,573 30
Gas coal on hand, . . . . .	1,120 79
Coke on hand, . . . . .	2,240 00
Tar on hand, . . . . .	2,500 00
Enrichers on hand, . . . . .	118 93
Purifying materials on hand, . . . . .	110 00
Other materials on hand, . . . . .	2,382 21
Stoves on hand, . . . . .	700 00
Horses, wagons, etc., . . . . .	500 00

Sundry accounts due the company, . . . . .	\$1,952 95
Office furniture, . . . . .	200 00
Cash on hand, . . . . .	20,522 10
Investments, . . . . .	3,463 00

Total assets, as per books of the company, . . . . . \$383,541 06

## LIABILITIES.

Capital stock, . . . . .	\$300,000 00
Deposits, . . . . .	437 00
Amounts due from the company, not included above, . . . . .	2,500 00

Total liabilities, as per books of the company, . . . . . \$302,937 00

Profit and loss balance, . . . . . 80,604 06

\$383,541 06

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$28,880 45	
For distribution, . . . . .	5,494 29	
management, . . . . .	6,939 18	
taxes and incidentals, . . . . .	8,203 11	
	\$49,517 03	
Income from sale of gas, . . . . .		\$65,568 31
residuals, . . . . .		9,372 22
Balance to profit and loss, . . . . .	25,423 50	
	\$74,940 53	\$74,940 53

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$73,300 11
Balance of manufacturing account, . . . . .		25,423 50
Jobbing account, . . . . .		115 55
Other items of income, . . . . .		54 50
Dividends declared, . . . . .	\$18,000 00	
Other items, . . . . .	289 60	
Balance June 30, 1899, . . . . .	80,604 06	
	\$98,893 66	\$98,893 66

## WILLIAM M. SARGENT.

(Ayer.)

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$1,267 00	
For distribution, . . . . .	10 00	
taxes and incidentals, . . . . .	16 00	
	\$1,293 00	
Income from sale of light and power, . . . . .		\$1,268 00
Balance to profit and loss, . . . . .		25 00
	\$1,293 00	\$1,293 00



## SHELBURNE FALLS ELECTRIC LIGHT AND POWER COMPANY.

(C. H. Wilcox and E. J. Halligan, Owners.)

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses :			
At station, . . . . .	\$877 66		
For distribution, . . . . .	766 35		
management, . . . . .	28 60		
taxes and incidentals, . . . . .	97 87		
		\$1,770 48	
Income from sale of light and power, . . . . .			\$3,568 20
other sources, . . . . .			9 75
Balance to profit and loss, . . . . .		1,807 47	
		<u>\$3,577 95</u>	<u>\$3,577 95</u>

## SOMERVILLE ELECTRIC LIGHT COMPANY.

ASSETS.		
Real estate, . . . . .		\$30,910 97
Steam plant, . . . . .		52,262 84
Electric plant, . . . . .		50,926 78
Electric lines, . . . . .		141,182 68
Transformers, . . . . .		9,082 73
Meters, . . . . .		9,997 41
Arc lamps, . . . . .		11,686 48
Due for light and power, . . . . .		7,802 36
Fuel on hand, . . . . .		791 40
Carbons on hand, . . . . .		1,612 48
Oil and waste on hand, . . . . .		154 61
Incandescent lamps on hand, . . . . .		784 78
Globes on hand, . . . . .		184 84
Other materials on hand, . . . . .		4,084 02
Tools on hand, . . . . .		800 00
Horses, wagons, etc., . . . . .		783 25
Sundry accounts due the company, . . . . .		3,143 02
Office furniture, . . . . .		500 00
Cash on hand, . . . . .		3,081 80
Notes receivable, . . . . .		274 72
Interest and insurance prepaid, . . . . .		731 33
Total assets, as per books of the company, . . . . .		<u>\$330,678 48</u>

LIABILITIES.		
Capital stock, . . . . .		\$200,000 00
Bonds issued, . . . . .		50,000 00
Notes payable, . . . . .		58,000 00
Unpaid bills, . . . . .		6,000 02
Deposits, . . . . .		210 00
Interest accrued but not due, . . . . .		416 67
Amounts due from the company, not included above, . . . . .		1,379 72
Total liabilities, as per books of the company, . . . . .		<u>\$317,006 41</u>
Profit and loss balance, . . . . .		13,672 07
		<u>\$330,678 48</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$29,868 52	
For distribution, . . . . .	15,639 62	
management, . . . . .	6,044 97	
taxes and incidentals, . . . . .	5,564 45	
	<u>\$57,117 56</u>	
Income from sale of light and power, . . . . .		\$92,841 67
other sources, . . . . .		28 85
Balance to profit and loss, . . . . .	35,752 96	
	<u>\$92,870 52</u>	<u>\$92,870 52</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$13,833 31
Balance of manufacturing account, . . . . .		35,752 96
Rents, . . . . .		100 00
Other items of income, . . . . .		450 39
Interest paid, . . . . .	\$5,183 09	
Dividends declared, . . . . .	8,000 00	
Depreciation, . . . . .	21,000 00	
Other items, . . . . .	2,281 50	
Balance June 30, 1899, . . . . .	13,672 07	
	<u>\$50,136 66</u>	<u>\$50,136 66</u>

## SOUTH BOSTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$200,945 76
Machinery and manufacturing appliances, and street mains, . . . . .	314,915 89
Meters, . . . . .	39,434 87
Due for gas, . . . . .	21,413 53
Gas on hand, . . . . .	156 75
Coke on hand, . . . . .	173 55
Purifying materials on hand, . . . . .	76 41
Other materials on hand, . . . . .	4,192 92
Stoves on hand, . . . . .	27,598 79
Work in process, . . . . .	9,325 74
Patent rights, . . . . .	25,000 00
Sundry accounts due the company, . . . . .	1,018 93
Cash on hand, . . . . .	3,538 97
Notes receivable, . . . . .	1,373 55
Investments, . . . . .	20,000 00
Total assets, as per books of the company, . . . . .	<u>\$669,165 66</u>

## LIABILITIES.

Capital stock, . . . . .	\$440,000 00
Unpaid bills, . . . . .	78,780 49
Deposits, . . . . .	2,264 20
Total liabilities, as per books of the company, . . . . .	<u>\$521,044 69</u>
Profit and loss balance, . . . . .	148,120 97
	<u>\$669,165 66</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At work, . . . . .	\$57 67	
For distribution, . . . . .	16,620 77	
management, . . . . .	4,052 16	
taxes and incidentals, . . . . .	8,633 05	
gas bought, . . . . .	65,142 45	
	<u>\$94,506-10</u>	
Income from sale of gas, . . . . .		\$113,737 31
Balance to profit and loss, . . . . .	19,231 21	
	<u>\$113,737 31</u>	<u>\$113,737 31</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$153,731 12
Balance of manufacturing account, . . . . .		19,231 21
Interest received, . . . . .		164 64
Rents, . . . . .		1,394 00
Dividends declared, . . . . .	\$26,400 00	
Balance June 30, 1899, . . . . .	148,120 97	
	<u>\$174,520 97</u>	<u>\$174,520 97</u>

SOUTHBIDGE GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas), . . . . .	\$7,468 65
Machinery and manufacturing appliances (gas), . . . . .	12,701 99
Street mains (gas), . . . . .	6,518 22
Meters (gas), . . . . .	1,849 55
Due for gas, . . . . .	424 72
Gas coal on hand, . . . . .	69 00
Tar on hand, . . . . .	3 75
Enrichers on hand, . . . . .	10 05
Other gas materials on hand, . . . . .	88 75
Stoves on hand, . . . . .	137 50
Gas fixtures on hand, . . . . .	129 43
Real estate (electric), . . . . .	8,670 40
Steam plant (electric), . . . . .	20,762 42
Electric plant, . . . . .	11,822 01
Electric lines, . . . . .	10,323 30
Transformers, . . . . .	1,288 76
Meters (electric), . . . . .	698 98
Arc lamps, . . . . .	4,413 77
Due for electric light and power, . . . . .	1,060 03
Fuel on hand (electric), . . . . .	385 00
Carbons on hand, . . . . .	32 00
Oil and waste on hand, . . . . .	44 14
Incandescent lamps on hand, . . . . .	54 00
Other electric materials on hand, . . . . .	380 77
Horses, wagons, etc., . . . . .	229 95
Sundry accounts due the company, . . . . .	195 27
Office furniture, . . . . .	150 50
Cash on hand, . . . . .	714 45
Total assets, as per books of the company, . . . . .	<u>\$90,627 36</u>

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	37,500 00
Unpaid bills, . . . . .	2,325 88
Total liabilities, as per books of the company, . . . . .	\$89,825 88
Profit and loss balance, . . . . .	801 48
	<u>\$90,627 36</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$2,049 34	
For distribution, . . . . .	37 21	
management, . . . . .	161 73	
taxes and incidentals, . . . . .	674 25	
	<u>\$2,912 53</u>	
Operating expenses (electric) :		
At station, . . . . .	\$11,147 23	
For distribution, . . . . .	1,447 63	
management, . . . . .	303 46	
taxes and incidentals, . . . . .	1,349 10	
	<u>14,247 42</u>	
Income from sale of gas, . . . . .		\$4,544 73
residuals, . . . . .		3 35
other sources (gas), . . . . .		72 25
sale of electric light and power, . . . . .		18,091 02
Balance to profit and loss :		
Gas, . . . . .	1,707 80	
Electric, . . . . .	3,843 60	
	<u>\$22,711 35</u>	<u>\$22,711 35</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$368 40	
Balance of gas manufacturing account, . . . . .		\$1,707 80
Balance of electric manufacturing account, . . . . .		3,843 60
Interest paid, . . . . .	1,835 00	
Dividends declared, . . . . .	2,500 00	
Other items, . . . . .	46 52	
Balance June 30, 1899, . . . . .	801 48	
	<u>\$5,551 40</u>	<u>\$5,551 40</u>

## SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

## ASSETS.

Steam plant, . . . . .	\$1,249 71
Electric plant, . . . . .	5,089 29
Electric lines, . . . . .	2,263 00
Transformers, . . . . .	1,135 00
Meters, . . . . .	263 00
Due for light and power, . . . . .	926 29
Incandescent lamps on hand, . . . . .	23 80
Other materials on hand, . . . . .	65 00
Cash on hand, . . . . .	200 00
Total assets, as per books of the company, . . . . .	<u>\$11,215 09</u>

## LIABILITIES.

Capital stock, . . . . .	\$7,000 00
Notes payable, . . . . .	4,015 09
Total liabilities, as per books of the company, . . . . .	\$11,015 09
Profit and loss balance, . . . . .	200 00
	<u>\$11,215 09</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$3,259 96	
For distribution, . . . . .	471 17	
management, . . . . .	18 30	
taxes and incidentals, . . . . .	195 55	
	<u>\$3,944 98</u>	
Income from sale of light and power, . . . . .		\$4,227 23
Balance to profit and loss, . . . . .	282 25	
	<u>\$4,227 23</u>	<u>\$4,227 23</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$200 00
Balance of manufacturing account, . . . . .		282 25
Interest paid, . . . . .	\$282 25	
Balance June 30, 1899, . . . . .	200 00	
	<u>\$482 25</u>	<u>\$482 25</u>

## SPENCER GAS COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$22,760 73
Machinery and manufacturing appliances (gas), . . . . .	77,259 15
Street mains (gas), . . . . .	36,216 81
Meters (gas), . . . . .	3,704 02
Due for gas, . . . . .	2,902 76
Gas coal on hand, . . . . .	300 00
Enrichers on hand, . . . . .	230 00
Purifying materials on hand, . . . . .	15 11
Other gas materials on hand, . . . . .	40 00
Stoves on hand, . . . . .	3,216 00
Gas fixtures on hand, . . . . .	403 00
Real estate (electric), . . . . .	8,000 00
Steam plant (electric), . . . . .	2,300 00
Electric plant, . . . . .	6,500 00
Electric lines, . . . . .	5,627 17
Arc lamps, . . . . .	2,500 00
Due for electric light and power, . . . . .	544 18
Carbons on hand, . . . . .	42 00
Oil and waste on hand, . . . . .	27 00
Horses, wagons, etc., . . . . .	464 10
Sundry accounts due the company, . . . . .	2,677 81
Office furniture, . . . . .	100 00
Cash on hand, . . . . .	1,686 54
Total assets, as per books of the company, . . . . .	<u>\$177,516 38</u>
Profit and loss balance, . . . . .	13,764 46
	<u>\$191,280 84</u>

## LIABILITIES.

Capital stock, . . . . .	\$85,000 00
Bonds issued, . . . . .	85,000 00
Unpaid bills, . . . . .	2,131 05
Interest due but not paid, . . . . .	19,149 79
Total liabilities, as per books of the company, . . . . .	\$191,280 84

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$5,269 21	
For distribution, . . . . .	930 28	
management, . . . . .	724 59	
taxes and incidentals, . . . . .	342 23	
	<u>\$7,266 31</u>	
Operating expenses (electric) :		
At station, . . . . .	\$3,222 04	
For distribution, . . . . .	1,432 12	
management, . . . . .	203 60	
taxes and incidentals, . . . . .	111 12	
	<u>4,968 88</u>	
Income from sale of gas, . . . . .		\$10,361 75
other sources (gas), . . . . .		60 00
sale of electric light and power, . . . . .		5,087 80
Balance to profit and loss :		
Gas, . . . . .	3,155 44	
Electric, . . . . .	118 92	
	<u>\$15,509 55</u>	<u>\$15,509 55</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$15,039 62	
Balance of gas manufacturing account, . . . . .		\$3,155 44
Balance of electric manufacturing account, . . . . .		118 92
Rents, . . . . .		50 00
Jobbing account, . . . . .		18 61
Interest paid, . . . . .	2,067 81	
Balance June 30, 1899, . . . . .		13,764 46
	<u>\$17,107 43</u>	<u>\$17,107 43</u>

## SPRINGFIELD ELECTRIC.

(See UNITED ELECTRIC LIGHT COMPANY.)

## SPRINGFIELD GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$183,673 93
Machinery and manufacturing appliances, . . . . .	188,367 07
Street mains, . . . . .	190,969 66
Meters, . . . . .	39,948 07
Due for gas, . . . . .	18,911 47
Gas coal on hand, . . . . .	13,666 81
Coke on hand, . . . . .	1,068 49
Tar on hand, . . . . .	1,375 00

Enrichers on hand, . . . . .	\$2,029 76
Purifying materials on hand, . . . . .	367 08
Other materials on hand, . . . . .	1,961 73
Stoves on hand, . . . . .	748 82
Fixtures on hand, . . . . .	878 63
Steam heating, . . . . .	37,685 36
Horses, wagons, etc., . . . . .	1,500 00
Sundry accounts due the company, . . . . .	5,437 64
Office furniture, . . . . .	2,600 00
Cash on hand, . . . . .	34,960 48
Notes receivable, . . . . .	23 11

Total assets, as per books of the company, . . . . . \$726,073 08

## LIABILITIES.

Capital stock, . . . . .	\$500,000 00
Deposits, . . . . .	5,998 56
Extension reserve, . . . . .	102,968 73
Reserved fund, . . . . .	10,633 53
Amounts due from the company, not included above, . . . . .	12,531 24

Total liabilities, as per books of the company, . . . . . \$632,122 06  
Profit and loss balance, . . . . . 93,951 02

\$726,073 08

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$80,853 33	
For distribution, . . . . .	10,509 94	
management, . . . . .	16,062 12	
taxes and incidentals, . . . . .	9,979 18	
	\$117,404 57	
Income from sale of gas, . . . . .		\$183,879 57
residuals, . . . . .		16,980 46
other sources, . . . . .		360 00
Balance to profit and loss, . . . . .	83,815 46	
	\$201,220 03	\$201,220 03

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$78,831 92
Balance of manufacturing account, . . . . .		83,815 46
Interest received, . . . . .		597 68
Rents, . . . . .		1,515 33
Interest paid, . . . . .	\$277 36	
Dividends declared, . . . . .	30,000 00	
Insurance fund, . . . . .	10,633 53	
Reserved fund, . . . . .	29,273 25	
Other items, . . . . .	625 23	
Balance June 30, 1899, . . . . .	93,951 02	
	\$164,760 39	\$164,760 39

## STOUGHTON GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$5,000 00
Machinery and manufacturing appliances (gas), . . . . .	2,563 63
Street mains (gas), . . . . .	5,449 60
Meters (gas), . . . . .	917 93

Due for gas, . . . . .	\$448 78
Enrichers on hand, . . . . .	199 50
Other gas materials on hand, . . . . .	30 52
Stoves on hand, . . . . .	65 96
Gas fixtures on hand, . . . . .	40 69
Steam plant (electric), . . . . .	2,900 00
Electric plant, . . . . .	1,772 75
Electric lines, . . . . .	5,679 39
Arc lamps, . . . . .	1,675 00
Fuel on hand (electric), . . . . .	248 50
Carbons on hand, . . . . .	16 50
Oil and waste on hand, . . . . .	21 01
Other electric materials on hand, . . . . .	9 96
Sundry accounts due the company, . . . . .	1,252 49
Office furniture, . . . . .	50 00
Cash on hand, . . . . .	255 76
Total assets, as per books of the company, . . . . .	<u>\$28,597 87</u>

## LIABILITIES.

Capital stock, . . . . .	\$24,000 00
Unpaid bills, . . . . .	522 46
Depreciation fund, . . . . .	2,500 00
Total liabilities, as per books of the company, . . . . .	<u>\$27,022 46</u>
Profit and loss balance, . . . . .	1,575 41
	<u>\$28,597 87</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$2,129 07	
For distribution, . . . . .	41 29	
management, . . . . .	345 35	
taxes and incidentals, . . . . .	264 61	
	<u>2,780 32</u>	
Operating expenses (electric) :		
At station, . . . . .	\$1,620 17	
For distribution, . . . . .	184 80	
management, . . . . .	345 35	
taxes and incidentals, . . . . .	224 05	
	<u>2,374 37</u>	
Income from sale of gas, . . . . .		\$3,450 39
sale of electric light and power, . . . . .		2,996 46
Balance to profit and loss :		
Gas, . . . . .	670 07	
Electric, . . . . .	621 09	
	<u>\$6,445 85</u>	<u>\$6,445 85</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$1,004 25
Balance of gas manufacturing account, . . . . .		670 07
Balance of electric manufacturing account, . . . . .		621 09
Dividends declared, . . . . .	\$720 00	
Balance June 30, 1899, . . . . .	1,575 41	
	<u>\$2,295 41</u>	<u>\$2,295 41</u>



SUBURBAN GAS AND ELECTRIC COMPANY.

(Revere and Winthrop.)

ASSETS.

Real estate, . . . . .	\$5,404 84
Steam plant, . . . . .	17,019 49
Electric plant, . . . . .	13,240 94
Electric lines, . . . . .	28,118 62
Transformers, . . . . .	9,171 96
Meters, . . . . .	7,218 07
Arc lamps, . . . . .	5,388 37
Due for light and power, . . . . .	5,252 39
Fuel on hand, . . . . .	32 50
Carbons on hand, . . . . .	43 02
Oil and waste on hand, . . . . .	46 96
Incandescent lamps on hand, . . . . .	231 15
Globes on hand, . . . . .	8 25
Other materials on hand, . . . . .	1,365 31
Fixtures, tools, etc., on hand, . . . . .	369 07
Horses, wagons, etc., . . . . .	552 50
Office furniture, . . . . .	267 25
Cash on hand, . . . . .	1,213 66
Insurance prepaid, . . . . .	850 49
Total assets, as per books of the company, . . . . .	\$95,794 84

LIABILITIES.

Capital stock, . . . . .	\$60,000 00
Notes payable, . . . . .	25,000 00
Unpaid bills, . . . . .	3,487 91
Deposits, . . . . .	1,809 50
Amounts due from the company, not included above, . . . . .	449 32
Total liabilities, as per books of the company, . . . . .	\$90,746 73
Profit and loss balance, . . . . .	5,048 11
	\$95,794 84

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$13,393 14	
For distribution, . . . . .	8,838 24	
management, . . . . .	2,625 30	
taxes and incidentals, . . . . .	2,382 74	
	\$27,239 42	
Income from sale of light and power, . . . . .		\$38,686 60
other sources, . . . . .		96 66
Balance to profit and loss, . . . . .	11,543 84	
	\$38,783 26	\$38,783 26

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$4,524 70	
Balance of manufacturing account, . . . . .		\$11,543 84
Interest received, . . . . .		25 46
Jobbing and lamp sales accounts, . . . . .		236 30
Interest paid, . . . . .	1,322 50	
Other items, . . . . .	910 29	
Balance June 30, 1899, . . . . .	5,048 11	
	\$ 1,805 60	\$11,805 60

## SUBURBAN LIGHT AND POWER COMPANY.

(Boston.)

## ASSETS.

Real estate, . . . . .	\$12,158 44
Steam plant, . . . . .	48,547 70
Electric plant, . . . . .	196,091 43
Electric lines, . . . . .	17,415 20
Transformers, . . . . .	5,325 45
Meters, . . . . .	14,524 26
Arc lamps, . . . . .	4,034 09
Patent rights, . . . . .	75,000 00
Due for light and power, . . . . .	14,061 71
Fuel on hand, . . . . .	103 62
Carbons on hand, . . . . .	506 17
Oil and waste on hand, . . . . .	44 74
Incandescent lamps on hand, . . . . .	1,118 64
Globes on hand, . . . . .	82 80
Other materials on hand, . . . . .	1,079 57
Horses, wagons, etc., . . . . .	181 25
Sundry accounts due the company, . . . . .	487 16
Office furniture, . . . . .	976 95
Cash on hand, . . . . .	2,836 17
Notes receivable, . . . . .	525 18
Unexpired insurance and telephone, . . . . .	1,320 30

Total assets, as per books of the company, . . . . . \$396,420 83

## LIABILITIES.

Capital stock, . . . . .	\$174,400 00
Bonds issued, . . . . .	103,600 00
Notes payable, . . . . .	36,800 00
Unpaid bills, . . . . .	19,680 38
Deposits, . . . . .	50 00
Interest due but not paid, . . . . .	2,898 75
Amounts due from the company, not included above, . . . . .	7,694 14

Total liabilities, as per books of the company, . . . . . \$345,023 27

Profit and loss balance, . . . . . 51,397 56

\$396,420 83

## MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station, . . . . .	\$48,344 20	
For distribution, . . . . .	21,011 57	
management, . . . . .	7,458 76	
taxes and incidentals, . . . . .	4,062 74	
	<hr/>	
	\$80,877 27	
Income from sale of light and power, . . . . .		\$90,247 83
other sources, . . . . .		10,935 23
Balance to profit and loss, . . . . .	20,305 79	
	<hr/>	<hr/>
	\$101,183 06	\$101,183 06

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$39,732 60
Balance of manufacturing account, . . . . .		20,305 79
Other items of income, . . . . .		72 51
Interest paid, . . . . .	\$8,283 90	
Other items, . . . . .	429 44	
Balance June 30, 1899, . . . . .	51,397 56	
	<hr/>	<hr/>
	\$60,110 90	\$60,110 90

## TAUNTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$26,500 00
Machinery and manufacturing appliances, street mains and meters, . . . . .	53,500 00
Due for gas, . . . . .	13,111 05
Gas coal on hand, . . . . .	3,555 00
Coke on hand, . . . . .	77 50
Tar on hand, . . . . .	1,600 00
Enrichers on hand, . . . . .	5 00
Purifying materials on hand, . . . . .	428 00
Other materials on hand, . . . . .	204 00
Stoves on hand, . . . . .	249 00
Fixtures on hand, . . . . .	2,308 94
Sundry accounts due the company, . . . . .	1,946 94
Cash on hand, . . . . .	23,984 90

Total assets, as per books of the company, . . . . . \$127,470 33

## LIABILITIES.

Capital stock, . . . . .	\$80,000 00
Deposits, . . . . .	140 00

Total liabilities, as per books of the company, . . . . . \$80,140 00  
 Profit and loss balance, . . . . . 47,330 33

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\$127,470 33

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$33,755 03	
For distribution, . . . . .	2,406 01	
management, . . . . .	5,526 38	
taxes and incidentals, . . . . .	2,622 15	
	<hr/>	
	\$44,309 57	
Income from sale of gas, . . . . .		\$59,324 28
residuals, . . . . .		5,029 30
Balance to profit and loss, . . . . .	20,044 01	
	<hr/>	<hr/>
	\$64,353 58	\$64,353 58

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$47,061 83
Balance of manufacturing account, . . . . .		20,044 01
Rents, . . . . .		200 00
Other items of income, . . . . .		60
Dividends declared, . . . . .	\$12,000 00	
Construction charged off, . . . . .	4,940 92	
Depreciation, . . . . .	1,937 09	
Jobbing account, . . . . .	185 59	
Other items, . . . . .	912 51	
Balance June 30, 1899, . . . . .	47,330 33	
	<hr/>	<hr/>
	\$67,306 44	\$67,306 44

## TOWNSEND ELECTRIC PLANT.

(See ADAMS, U. S.)

## TURNER'S FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

## UNION ELECTRIC LIGHT COMPANY.

(Franklin.)

## ASSETS.

Real estate, . . . . .	\$4,833 50
Steam plant, . . . . .	12,472 37
Electric plant, . . . . .	8,041 30
Electric lines, . . . . .	28,372 16
Transformers, . . . . .	3,811 67
Meters, . . . . .	2,139 99
Arc lamps, . . . . .	3,060 40
Due for light and power, . . . . .	1,674 39
Fuel on hand, . . . . .	48 40
Carbons on hand, . . . . .	26 00
Oil and waste on hand, . . . . .	1 00
Incandescent lamps on hand, . . . . .	36 00
Globes on hand, . . . . .	6 25
Other materials on hand, . . . . .	655 71
Motors on hand, . . . . .	166 00
Horses, wagons, and fixtures on hand, . . . . .	1,483 78
Insurance, interest and taxes, . . . . .	287 64
Office furniture, . . . . .	50 97
Cash on hand, . . . . .	1,613 44
	<hr/>
Total assets, as per books of the company, . . . . .	\$68,780 96

## LIABILITIES.

Capital stock, . . . . .	\$20,000 00
Bonds issued, . . . . .	30,000 00
Notes payable, . . . . .	12,500 00
Unpaid bills, . . . . .	344 27

Total liabilities, as per books of the company, . . . . .	\$62,844 27
Profit and loss balance, . . . . .	5,936 69

\$68,780 96

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$7,647 08	
For distribution, . . . . .	508 21	
management, . . . . .	208 23	
taxes and incidentals, . . . . .	832 63	
	<u>\$9,196 15</u>	
Income from sale of light and power, . . . . .		\$11,199 58
other sources, . . . . .		253 85
Balance to profit and loss, . . . . .	2,257 28	
	<u>\$11,453 43</u>	<u>\$11,453 43</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$4,126 59
Balance of manufacturing account, . . . . .		2,257 28
Jobbing account, . . . . .		311 29
Interest coupons cancelled, . . . . .		1,800 00
Interest paid, . . . . .	\$2,558 47	
Balance June 30, 1899, . . . . .	5,936 69	
	<u>\$8,495 16</u>	<u>\$8,495 16</u>

## UNITED ELECTRIC LIGHT COMPANY OF SPRINGFIELD.

## ASSETS.

Real estate, . . . . .	\$166,964 31
Steam plant, . . . . .	78,712 59
Electric plant, . . . . .	212,702 89
Electric lines, . . . . .	147,427 28
Transformers, . . . . .	23,011 55
Meters, . . . . .	16,228 31
Due for light and power, . . . . .	26,652 22
Fuel on hand, . . . . .	184 67
Carbons on hand, . . . . .	361 78
Incandescent lamps on hand, . . . . .	4,511 48
Globes on hand, . . . . .	478 63
Other materials on hand, . . . . .	1,000 00
Motors on hand, . . . . .	12,793 44
Horses, wagons, etc., . . . . .	694 00
Sundry accounts due the company, . . . . .	40,411 71
Office furniture, . . . . .	500 00
Sinking fund account, . . . . .	15,000 00
Investments, . . . . .	140,300 00

Total assets, as per books of the company, . . . . . \$887,934 86

## LIABILITIES.

Capital stock, . . . . .	\$500,000 00
Bonds issued, . . . . .	200,000 00
Notes payable, . . . . .	58,300 00
Unpaid bills, . . . . .	8,477 77
Deposits, . . . . .	185 00
Depreciation fund, . . . . .	100,000 00
Total liabilities, as per books of the company, . . . . .	\$866,962 77
Profit and loss balance, . . . . .	20,972 09
	<u>\$887,934 86</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$35,605 65	
For distribution, . . . . .	42,741 15	
management, . . . . .	11,411 26	
taxes and incidentals, . . . . .	13,218 60	
	<u>\$102,976 66</u>	
Income from sale of light and power, . . . . .		\$201,212 04
other sources, . . . . .		554 75
Balance to profit and loss, . . . . .	98,790 13	
	<u>\$201,766 79</u>	<u>\$201,766 79</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$68,830 98
Balance of manufacturing account, . . . . .		98,790 13
Rents, . . . . .		600 00
Income from investments, . . . . .		7,015 00
Reserved funds, . . . . .		29,000 00
Other items of income, . . . . .		578 33
Interest paid, . . . . .	\$12,902 86	
Dividends declared, . . . . .	30,000 00	
Depreciation fund, . . . . .	139,000 00	
Other items, . . . . .	1,939 49	
Balance June 30, 1899, . . . . .	20,972 09	
	<u>\$204,814 44</u>	<u>\$204,814 44</u>

## UXBRIDGE AND NORTHBRIDGE ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$8,370 10
Steam plant, . . . . .	13,091 47
Electric plant, . . . . .	12,041 96
Electric lines, . . . . .	28,515 60
Transformers, . . . . .	7,426 35
Meters, . . . . .	1,672 97
Arc lamps, . . . . .	2,500 00
Due for light and power, . . . . .	3,125 44
Fuel on hand, . . . . .	240 00
Carbons on hand, . . . . .	60 00
Oil and waste on hand, . . . . .	112 00
Incandescent lamps on hand, . . . . .	98 00
Globes on hand, . . . . .	10 00
Other materials on hand, . . . . .	490 00
Tools, . . . . .	317 96

Fixtures on hand, . . . . .	\$719 20
Horses, wagons, etc., . . . . .	351 50
Office furniture, . . . . .	62 53
Cash on hand, . . . . .	386 96
Notes receivable, . . . . .	151 89
Total assets, as per books of the company, . . . . .	<u>\$79,743 93</u>

## LIABILITIES.

Capital stock, . . . . .	\$39,400 00
Notes payable, . . . . .	28,812 00
Unpaid bills, . . . . .	1,825 37
Total liabilities, as per books of the company, . . . . .	<u>\$70,037 37</u>
Profit and loss balance, . . . . .	9,706 56
	<u>\$79,743 93</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$5,490 68	
For distribution, . . . . .	186 61	
management, . . . . .	1,344 50	
taxes and incidentals, . . . . .	1,004 67	
	<u>\$8,026 46</u>	
Income from sale of light and power, . . . . .		\$12,289 46
Balance to profit and loss, . . . . .	4,263 00	
	<u>\$12,289 46</u>	<u>\$12,289 46</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$6,817 01
Balance of manufacturing account, . . . . .		4,263 00
Jobbing account, . . . . .		102 34
Interest paid, . . . . .	\$1,475 79	
Balance June 30, 1899, . . . . .	9,706 56	
	<u>\$11,182 35</u>	<u>\$11,182 35</u>

## WALPOLE ELECTRIC PLANT.

(See BRADFORD LEWIS &amp; SON.)

## WALTHAM GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$22,242 14
Machinery and manufacturing appliances (gas), . . . . .	80,000 00
Street mains (gas), . . . . .	50,800 00
Meters (gas), . . . . .	6,500 00
Due for gas, . . . . .	3,914 85
Gas coal on hand, . . . . .	2,739 63
Coke on hand, . . . . .	21 90
Tar on hand, . . . . .	719 00
Purifying materials on hand, . . . . .	30 00
Other gas materials on hand, . . . . .	924 97

Stoves on hand, . . . . .	\$227 35
Gas fixtures on hand, . . . . .	100 00
Real estate (electric), . . . . .	20,000 00
Steam plant (electric), . . . . .	27,308 12
Electric plant, . . . . .	20,000 00
Electric lines, . . . . .	26,673 43
Transformers, . . . . .	4,710 02
Meters (electric), . . . . .	4,720 23
Arc lamps, . . . . .	3,307 69
Due for electric light and power, . . . . .	5,556 68
Fuel on hand (electric), . . . . .	593 85
Carbons on hand, . . . . .	137 35
Oil and waste on hand, . . . . .	59 24
Incandescent lamps on hand, . . . . .	117 97
Globes on hand, . . . . .	14 80
Other electric materials on hand, . . . . .	1,107 34
Horses, wagons, etc., . . . . .	500 00
Sundry accounts due the company, . . . . .	1,054 59
Office furniture, . . . . .	964 19
Cash on hand, . . . . .	3,801 10

Total assets, as per books of the company, . . . . . \$288,844 44

#### LIABILITIES.

Capital stock, . . . . .	\$140,000 00
Bonds issued, . . . . .	50,000 00
Notes payable, . . . . .	43,000 00
Reserved fund, . . . . .	7,000 00
Amounts due from the company, not included above, . . . . .	10,017 15

Total liabilities, as per books of the company, . . . . . \$250,017 15  
 Profit and loss balance, . . . . . 38,827 29

\$288,844 44

#### MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$21,866 07	
For distribution, . . . . .	6,058 21	
management, . . . . .	3,867 09	
taxes and incidentals, . . . . .	2,780 87	
		\$34,572 24
Operating expenses (electric) :		
At station, . . . . .	\$26,396 15	
For distribution, . . . . .	2,819 86	
management, . . . . .	3,872 38	
taxes and incidentals, . . . . .	2,989 88	
		36,078 27
Income from sale of gas, . . . . .		\$44,529 70
residuals, . . . . .		7,307 29
sale of electric light and power, . . . . .		46,670 25
Balance to profit and loss :		
Gas, . . . . .	17,264 75	
Electric, . . . . .	10,591 98	
	\$98,507 24	\$98,507 24



## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$37,522 41
Balance of gas manufacturing account, . . . . .		17,264 75
Balance of electric manufacturing account, . . . . .		10,591 98
Interest paid, . . . . .	\$4,636 67	
Dividends declared, . . . . .	8,400 00	
Depreciation, . . . . .	4,344 00	
Reserved fund, . . . . .	7,000 00	
Other items, . . . . .	2,171 18	
Balance June 30, 1899, . . . . .	38,827 29	
	<u>\$65,379 14</u>	<u>\$65,379 14</u>

## WARE ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$6,630 23
Steam plant, . . . . .	7,705 40
Electric plant, . . . . .	6,981 46
Electric lines, . . . . .	12,531 66
Transformers, . . . . .	2,605 25
Meters, . . . . .	1,223 00
Arc lamps, . . . . .	3,926 00
Due for light and power, . . . . .	745 63
Fuel on hand, . . . . .	334 80
Carbons on hand, . . . . .	48 70
Oil and waste on hand, . . . . .	31 92
Incandescent lamps on hand, . . . . .	58 52
Globes on hand, . . . . .	7 11
Other materials on hand, . . . . .	211 83
Sundry accounts due the company, . . . . .	53 18
Office furniture and tools, . . . . .	271 02
Cash on hand, . . . . .	379 90
Insurance prepaid, . . . . .	60 00
Total assets, as per books of the company, . . . . .	<u>\$43,805 61</u>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Notes payable, . . . . .	9,000 00
Reserved fund, . . . . .	1,110 60
Total liabilities, as per books of the company, . . . . .	<u>\$40,110 60</u>
Profit and loss balance, . . . . .	3,695 01
	<u>\$43,805 61</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$5,167 60	
For distribution, . . . . .	788 35	
management, . . . . .	316 54	
taxes and incidentals, . . . . .	689 15	
	<u>\$6,961 64</u>	
Income from sale of light and power, . . . . .		\$9,431 48
Balance to profit and loss, . . . . .	2,469 84	
	<u>\$9,431 48</u>	<u>\$9,431 48</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$3,201 56
Balance of manufacturing account, . . . . .		2,469 84
Interest paid, . . . . .	\$556 89	
Dividends declared, . . . . .	1,420 00	
Balance June 30, 1899, . . . . .	3,695 01	
	<u>\$5,671 40</u>	<u>\$5,671 40</u>

## WEBSTER ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$8,500 00
Machinery and manufacturing appliances (gas), . . . . .	9,500 00
Street mains (gas), . . . . .	11,000 00
Meters (gas), . . . . .	2,750 00
Due for gas, . . . . .	789 54
Gas coal on hand, . . . . .	156 00
Coke on hand, . . . . .	55 00
Tar on hand, . . . . .	17 50
Enrichers on hand, . . . . .	1 20
Other gas materials on hand, . . . . .	170 64
Stoves on hand, . . . . .	111 82
Gas fixtures on hand, . . . . .	69 85
Real estate (electric), . . . . .	10,090 30
Steam plant (electric), . . . . .	13,400 00
Electric plant, . . . . .	12,500 00
Electric lines, . . . . .	7,000 00
Transformers, . . . . .	1,250 00
Meters (electric), . . . . .	750 00
Arc lamps, . . . . .	2,500 00
Due for electric light and power, . . . . .	1,718 62
Fuel on hand (electric), . . . . .	198 00
Carbons on hand, . . . . .	49 50
Oil and waste on hand, . . . . .	32 20
Incandescent lamps on hand, . . . . .	219 56
Globes on hand, . . . . .	40 00
Other electric materials on hand, . . . . .	100 00
Electric fixtures on hand, . . . . .	192 69
Sundry accounts due the company, . . . . .	827 83
Office furniture, . . . . .	153 76
Cash on hand, . . . . .	6 62
Sinking funds, . . . . .	6,000 00
Total assets, as per books of the company, . . . . .	<u>\$90,150 63</u>

## LIABILITIES.

Capital stock, . . . . .	\$45,000 00
Bonds issued, . . . . .	30,000 00
Notes payable, . . . . .	9,300 00
Unpaid bills, . . . . .	2,543 38
Total liabilities, as per books of the company, . . . . .	<u>\$86,843 38</u>
Profit and loss balance, . . . . .	3,307 25
	<u>\$90,150 63</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$2,216 34	
For distribution, . . . . .	177 27	
management, . . . . .	568 15	
taxes and incidentals, . . . . .	146 62	
	<u>\$3,108 38</u>	
Operating expenses (electric) :		
At station, . . . . .	\$7,363 50	
For distribution, . . . . .	871 06	
management, . . . . .	1,032 29	
taxes and incidentals, . . . . .	1,057 63	
	<u>10,324 48</u>	
Income from sale of gas, . . . . .		\$4,865 03
residuals, . . . . .		388 65
other sources (gas), . . . . .		41 90
sale of electric light and power, . . . . .		14,767 49
Balance to profit and loss :		
Gas, . . . . .	2,187 20	
Electric, . . . . .	4,443 01	
	<u>\$20,063 07</u>	<u>\$20,063 07</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$3,523 58
Balance of gas manufacturing account, . . . . .		2,187 20
Balance of electric manufacturing account, . . . . .		4,443 01
Interest paid, . . . . .	\$1,981 61	
Dividends declared, . . . . .	1,800 00	
Depreciation, . . . . .	3,005 75	
Wiring account, . . . . .	59 18	
Balance June 30, 1899, . . . . .	3,307 25	
	<u>\$10,153 79</u>	<u>\$10,153 79</u>

WESTBOROUGH GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate, . . . . .	\$6,062 93
Steam plant, . . . . .	7,397 51
Electric plant, . . . . .	12,243 21
Electric lines, . . . . .	14,624 28
Transformers, . . . . .	4,854 01
Meters, . . . . .	3,189 12
Arc lamps, . . . . .	998 85
Due for light and power, . . . . .	2,217 95
Fuel on hand, . . . . .	119 10
Carbons on hand, . . . . .	11 13
Oil and waste on hand, . . . . .	23 57
Incandescent lamps on hand, . . . . .	136 50
Globes on hand, . . . . .	8 20
Other materials on hand, . . . . .	1,107 39
Horses, wagons, etc., . . . . .	195 51
Sundry accounts due the company, . . . . .	769 33
Office furniture, . . . . .	314 48
Cash on hand, . . . . .	955 21
Total assets, as per books of the company, . . . . .	<u>\$55,228 28</u>

## LIABILITIES.

Capital stock, . . . . .	\$25,000 00
Notes payable, . . . . .	19,600 00
Unpaid bills, . . . . .	479 28
Interest accrued but not due, . . . . .	209 67
Amounts due from the company, not included above, . . . . .	3,000 00
Total liabilities, as per books of the company, . . . . .	\$48,288 95
Profit and loss balance, . . . . .	6,939 33
	<u>\$55,228 28</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$4,801 78	
For distribution, . . . . .	600 71	
management, . . . . .	1,734 35	
taxes and incidentals, . . . . .	1,093 55	
	<u>\$8,230 39</u>	
Income from sale of light and power, . . . . .		\$11,380 28
Balance to profit and loss, . . . . .	3,149 89	
	<u>\$11,380 28</u>	<u>\$11,380 28</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$5,318 11
Balance of manufacturing account, . . . . .		3,149 89
Rents, . . . . .		180 00
Jobbing account, . . . . .		334 66
Depreciation fund, . . . . .		3,000 00
Interest paid, . . . . .	\$1,210 95	
Dividends declared, . . . . .	750 00	
Depreciation, . . . . .	3,000 00	
Other items, . . . . .	82 38	
Balance June 30, 1899, . . . . .	6,939 33	
	<u>\$11,982 66</u>	<u>\$11,982 66</u>

## WESTFIELD GAS LIGHT COMPANY.

[May 31, 1899.]

## ASSETS.

Real estate (gas), . . . . .	\$24,618 12
Machinery and manufacturing appliances (gas), . . . . .	25,782 30
Street mains (gas), . . . . .	22,736 92
Meters (gas), . . . . .	3,783 65
Due for gas, . . . . .	4,212 52
Gas coal on hand, . . . . .	650 16
Enrichers on hand, . . . . .	98 12
Purifying materials on hand, . . . . .	17 90
Other gas materials on hand, . . . . .	8 45
Real estate (electric), . . . . .	9,406 01
Steam plant (electric), . . . . .	9,554 69
Electric plant, . . . . .	7,129 52
Electric lines, . . . . .	8,622 19
Transformers, . . . . .	1,302 77
Meters (electric), . . . . .	139 88
Arc lamps, . . . . .	4,163 92
Due for electric light and power, . . . . .	1,175 23

Fuel on hand (electric), . . . . .	\$54 62
Carbons on hand, . . . . .	68 54
Oil and waste on hand, . . . . .	40 18
Globes on hand, . . . . .	5 25
Other electric materials on hand, . . . . .	12 25
Sundry accounts due the company, . . . . .	278 06
Cash on hand, . . . . .	5,562 89
Notes receivable, . . . . .	40 00

Total assets, as per books of the company, . . . . . \$129,464 14

## LIABILITIES.

Capital stock, . . . . .	\$75,000 00
Notes payable, . . . . .	9,525 00
Depreciation fund, . . . . .	15,584 46

Total liabilities, as per books of the company, . . . . . \$100,109 46  
 Profit and loss balance, . . . . . 29,354 68

\$129,464 14

## MANUFACTURING ACCOUNT.

[To June 1, 1899.]

	Dr.	Cr.
Operating expenses (gas) :		
At works, . . . . .	\$7,093 57	
For distribution, . . . . .	119 25	
management, . . . . .	1,313 30	
taxes and incidentals, . . . . .	2,150 78	
	\$10,676 90	
Operating expenses (electric) :		
At station, . . . . .	\$4,738 92	
For distribution, . . . . .	496 18	
management, . . . . .	982 33	
taxes and incidentals, . . . . .	882 82	
	7,100 25	
Income from sale of gas, . . . . .		\$18,478 21
residuals, . . . . .		2,242 84
sale of electric light and power, . . . . .		11,264 41
Balance to profit and loss :		
Gas, . . . . .	10,044 15	
Electric, . . . . .	4,164 16	
	\$31,985 46	\$31,985 46

## PROFIT AND LOSS ACCOUNT.

[To June 1, 1899.]

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$26,747 14
Balance of gas manufacturing account, . . . . .		10,044 15
Balance of electric manufacturing account, . . . . .		4,164 16
Rents, . . . . .		113 57
Jobbing account, . . . . .		661 55
Other items of income, . . . . .		21 11
Interest paid, . . . . .	\$711 86	
Dividends declared, . . . . .	7,500 00	
Depreciation fund, . . . . .	4,185 14	
Balance June 30, 1899, . . . . .	29,354 68	
	\$41,751 68	\$41,751 68

## WESTON ELECTRIC LIGHT COMPANY.

## ASSETS.

Electric plant, . . . . .	\$7,579 48
Electric lines, . . . . .	17,393 66
Transformers, . . . . .	2,008 00
Meters, . . . . .	778 75
Due for light and power, . . . . .	3,067 14
Sundry accounts due the company, . . . . .	750 00
Cash on hand, . . . . .	168 23
Total assets, as per books of the company, . . . . .	<u>\$31,745 26</u>

## LIABILITIES.

Capital stock, . . . . .	\$12,000 00
Notes payable, . . . . .	18,200 00
Unpaid bills, . . . . .	375 00
Total liabilities, as per books of the company, . . . . .	<u>\$30,575 00</u>
Profit and loss balance, . . . . .	1,170 26
	<u>\$31,745 26</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$4,245 32	
For distribution, . . . . .	611 96	
management, . . . . .	1,119 41	
taxes and incidentals, . . . . .	241 76	
	<u>\$6,218 45</u>	
Income from sale of light and power, . . . . .		\$7,981 47
Balance to profit and loss, . . . . .	1,763 02	
	<u>\$7,981 47</u>	<u>\$7,981 47</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$241 77
Balance of manufacturing account, . . . . .		1,763 02
Jobbing account, . . . . .		388 39
Interest paid, . . . . .	\$862 92	
Dividends declared, . . . . .	360 00	
Balance June 30, 1899, . . . . .	1,170 26	
	<u>\$2,393 18</u>	<u>\$2,393 18</u>

## WEYMOUTH LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$13,448 28
Steam plant, . . . . .	17,172 69
Electric plant, . . . . .	34,638 90
Electric lines, . . . . .	72,671 12
Transformers, . . . . .	2,778 77
Meters, . . . . .	1,801 57
Arc lamps, . . . . .	2,981 97
Due for light and power, . . . . .	4,150 47
Fuel on hand, . . . . .	85 44
Carbons on hand, . . . . .	60 90

Oil and waste on hand, . . . . .	\$76 71
Incandescent lamps on hand, . . . . .	672 42
Globes on hand, . . . . .	15 20
Other materials on hand, . . . . .	1,868 50
Horses, wagons, etc., . . . . .	166 77
Office furniture, . . . . .	759 31
Cash on hand, . . . . .	524 23
Notes receivable, . . . . .	1,000 00
Advanced insurance, . . . . .	656 73
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$155,519 98</b>

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Bonds issued, . . . . .	50,000 00
Notes payable, . . . . .	30,893 30
Unpaid bills, . . . . .	16,056 21
Interest accrued but not due, . . . . .	805 97
Amounts due from the company, not included above, . . . . .	467 52
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$148,223 00</b>
Profit and loss balance, . . . . .	7,296 98
	<b>\$155,519 98</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$9,740 58	
For distribution, . . . . .	4,197 73	
management, . . . . .	2,300 78	
taxes and incidentals, . . . . .	1,485 37	
	<u>\$17,724 46</u>	
Income from sale of light and power, . . . . .		\$26,091 60
other sources, . . . . .		200 43
Balance to profit and loss, . . . . .	8,567 57	
	<u>\$26,292 03</u>	<u>\$26,292 03</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, * . . . .		\$12,359 14
Balance of manufacturing account, . . . . .		8,567 57
Wiring and lamp sales accounts, . . . . .		886 01
Other items of income, . . . . .		5 00
Interest paid . . . . .	\$4,320 74	
Depreciation, . . . . .	10,200 00	
Balance June 30, 1899, . . . . .	7,296 98	
	<u>\$21,817 72</u>	<u>\$21,817 72</u>

## WHITMAN LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$7,000 00
Steam plant, . . . . .	11,500 00
Electric plant, . . . . .	3,050 00
Electric lines, . . . . .	8,000 00
Transformers, . . . . .	1,400 00
Meters, . . . . .	1,250 00
Arc lamps, . . . . .	1,750 00
Due for light and power, . . . . .	1,076 11

Fuel on hand, . . . . .	\$398 33
Carbons on hand, . . . . .	59 36
Oil and waste on hand, . . . . .	29 49
Tools on hand, . . . . .	50 00
Horses, wagons, etc., . . . . .	125 00
Office furniture, . . . . .	50 00
Cash on hand, . . . . .	4,834 99
Insurance, . . . . .	170 36

Total assets, as per books of the company, . . . . . \$40,743 64

## LIABILITIES.

Capital stock, . . . . .	\$22,000 00
Bonds issued, . . . . .	18,000 00
Unpaid bills, . . . . .	100 73
Amounts due from the company, not included above, . . . . .	227 52

Total liabilities, as per books of the company, . . . . . \$40,328 25

Profit and loss balance, . . . . . 415 39

\$40,743 64

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$4,313 55	
For distribution, . . . . .	1,047 18	
management, . . . . .	2,003 89	
taxes and incidentals, . . . . .	966 28	
	\$8,330 90	
Income from sale of light and power, . . . . .		\$12,346 16
Balance to profit and loss, . . . . .	4,015 26	
	\$12,346 16	\$12,346 16

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$678 01
Balance of manufacturing account, . . . . .		4,015 26
Interest received, . . . . .		97 12
Interest paid, . . . . .	\$1,080 00	
Dividends declared, . . . . .	1,320 00	
Depreciation, . . . . .	1,975 00	
Balance June 30, 1899, . . . . .	416 39	
	\$4,790 39	\$4,790 39

## WILLIAMSTOWN GAS COMPANY.

## ASSETS.

Real estate, . . . . .	\$10,520 25
Machinery and manufacturing appliances and street mains, . . . . .	20,969 53
Meters, . . . . .	999 70
Due for gas, . . . . .	523 62
Gas oil on hand, . . . . .	159 30
Wood on hand, . . . . .	339 50
Other materials on hand, . . . . .	488 40
Stoves on hand, . . . . .	50 00
Fixtures on hand, . . . . .	193 27
Horses, wagons, etc., . . . . .	25 00
Sundry accounts due the company, . . . . .	277 21
Cash on hand, . . . . .	1,075 04

• Total assets, as per books of the company, . . . . . \$35,620 82



## LIABILITIES.

Capital stock, . . . . .	\$20,000 00
Bonds issued, . . . . .	10,000 00
Notes payable, . . . . .	1,300 00
Unpaid bills, . . . . .	19 09
Total liabilities, as per books of the company, . . . . .	\$31,319 09
Profit and loss balance, . . . . .	4,301 73
	<u>\$35,620 82</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$3,364 89	
For distribution, . . . . .	75 00	
management, . . . . .	60 00	
taxes and incidentals, . . . . .	404 31	
	<u>\$3,904 20</u>	
Income from sale of gas, . . . . .		\$7,110 03
Balance to profit and loss, . . . . .	3,205 83	
	<u>\$7,110 03</u>	<u>\$7,110 03</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$2,449 19
Balance of manufacturing account, . . . . .		3,205 83
Rents, . . . . .		138 58
Jobbing account, . . . . .		428 58
Other items of income, . . . . .		37 50
Interest paid, . . . . .	\$665 00	
Dividends declared, . . . . .	1,200 00	
Depreciation, . . . . .	54 93	
Other items, . . . . .	38 02	
Balance June 30, 1899, . . . . .	4,301 73	
	<u>\$6,259 68</u>	<u>\$6,259 68</u>

## WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Steam plant, . . . . .	\$1,359 76
Electric plant, . . . . .	12,885 49
Electric lines, . . . . .	11,764 92
Transformers, . . . . .	2,053 35
Meters, . . . . .	2,357 52
Arc lamps, . . . . .	2,362 82
Due for light and power, . . . . .	1,250 73
Carbons on hand, . . . . .	19 80
Oil and waste on hand, . . . . .	11 75
Incandescent lamps on hand, . . . . .	104 72
Globes on hand, . . . . .	24 48
Other materials on hand, . . . . .	304 43
Tools, . . . . .	87 98
Horses, wagons, etc., . . . . .	95 00
Sundry accounts due the company, . . . . .	1,018 39
Office furniture, . . . . .	41 55
Cash on hand, . . . . .	115 15
Insurance and interest prepaid, . . . . .	246 28
Total assets, as per books of the company, . . . . .	<u>\$36,104 12</u>

## LIABILITIES.

Capital stock, . . . . .	\$12,000 00
Bonds issued, . . . . .	11,000 00
Notes payable, . . . . .	7,400 00
Unpaid bills, . . . . .	1,045 68

Total liabilities, as per books of the company, . . . . .	\$31,445 68
Profit and loss balance, . . . . .	4,658 44
	<u>\$36,104 12</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$3,429 79	
For distribution, . . . . .	110 87	
management, . . . . .	740 46	
taxes and incidentals, . . . . .	595 06	
	<u>\$4,876 18</u>	
Income from sale of light and power, . . . . .		\$6,786 76
other sources, . . . . .		215 67
Balance to profit and loss, . . . . .	2,126 25	
	<u>\$7,002 43</u>	<u>\$7,002 43</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$3,547 87
Balance of manufacturing account, . . . . .		2,126 25
Jobbing account, . . . . .		59 62
Interest paid, . . . . .	\$907 13	
Other items, . . . . .	168 17	
Balance June 30, 1899, . . . . .	4,658 44	
	<u>\$5,733 74</u>	<u>\$5,733 74</u>

## WOBURN GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$19,487 00
Machinery and manufacturing appliances, . . . . .	29,503 60
Street mains, . . . . .	25,919 39
Meters, . . . . .	3,000 00
Due for gas, . . . . .	2,200 70
Gas coal on hand, . . . . .	1,548 45
Coke on hand, . . . . .	120 00
Tar on hand, . . . . .	747 40
Enrichers on hand, . . . . .	281 63
Other materials on hand, . . . . .	475 00
Office furniture, . . . . .	264 90
Cash on hand, . . . . .	2,738 46
Total assets, as per books of the company, . . . . .	<u>\$86,286 53</u>

## LIABILITIES.

Capital stock, . . . . .	\$45,100 00
Deposits, . . . . .	112 00
Total liabilities, as per books of the company, . . . . .	<u>\$45,212 00</u>
Profit and loss balance, . . . . .	41,074 53
	<u>\$86 286 53</u>

<b>MANUFACTURING ACCOUNT.</b>			
		<b>Dr.</b>	<b>Cr.</b>
<b>Operating expenses:</b>			
At works, . . . . .	\$8,934 10		
For distribution, . . . . .	1,059 27		
management, . . . . .	2,550 34		
taxes and incidentals, . . . . .	1,425 03		
		<b>\$13,968 74</b>	
Income from sale of gas, . . . . .			\$16,272 68
residuals, . . . . .			2,452 74
other sources, . . . . .			15 85
Balance to profit and loss, . . . . .		<b>4,772 53</b>	
		<b>\$18,741 27</b>	<b>\$18,741 27</b>
<b>PROFIT AND LOSS ACCOUNT.</b>			
		<b>Dr.</b>	<b>Cr.</b>
Balance June 30, 1898, . . . . .			\$39,401 90
Balance of manufacturing account, . . . . .			4,772 53
Jobbing account, . . . . .			524 96
Interest paid, . . . . .	\$16 86		
Dividends declared, . . . . .	3,608 00		
Balance June 30, 1899, . . . . .	41,074 53		
		<b>\$44,699 39</b>	<b>\$44,699 39</b>

**WOBURN LIGHT, HEAT AND POWER COMPANY.**

<b>ASSETS.</b>		
Real estate, . . . . .		\$68,457 60
Steam plant, . . . . .		75,820 30
Electric plant, . . . . .		51,774 43
Electric lines, . . . . .		118,512 77
Transformers, . . . . .		17,140 39
Meters, . . . . .		11,230 55
Arc lamps, . . . . .		14,353 15
Due for light and power, . . . . .		8,917 87
Fuel on hand, . . . . .		1,767 00
Carbons on hand, . . . . .		125 00
Oil and waste on hand, . . . . .		185 00
Incandescent lamps on hand, . . . . .		624 99
Tools and fixtures, . . . . .		514 62
Horses, wagons, etc., . . . . .		586 71
Sundry accounts due the company, . . . . .		1,710 87
Office furniture, . . . . .		392 62
Cash on hand, . . . . .		10,995 91
Notes receivable, . . . . .		280 50
Insurance prepaid, . . . . .		897 20
Total assets, as per books of the company, . . . . .		<b>\$384,287 48</b>
<b>LIABILITIES.</b>		
Capital stock, . . . . .		\$142,000 00
Bonds issued, . . . . .		175,000 00
Notes payable, . . . . .		21,715 64
Unpaid bills, . . . . .		34,645 80
Interest accrued but not due, . . . . .		2,625 00
Total liabilities, as per books of the company, . . . . .		<b>\$375,986 44</b>
Profit and loss balance, . . . . .		8,301 04
		<b>\$384,287 48</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, . . . . .	\$26,411 23	
For distribution, . . . . .	5,494 90	
management, . . . . .	3,231 11	
taxes and incidentals, . . . . .	4,429 02	
	<u>\$39,566 26</u>	
Income from sale of light and power, . . . . .		\$54,356 42
Balance to profit and loss, . . . . .	14,790 16	
	<u>\$54,356 42</u>	<u>\$54,356 42</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$84,829 62
Balance of manufacturing account, . . . . .		14,790 16
Interest paid, . . . . .	\$7,103 96	
Dividends declared, . . . . .	6,000 00	
Depreciation, . . . . .	78,214 78	
Balance June 30, 1899, . . . . .	8,301 04	
	<u>\$99,619 78</u>	<u>\$99,619 78</u>

## WORCESTER ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$78,992 25
Steam plant, . . . . .	51,581 21
Electric plant, . . . . .	80,398 94
Electric lines, . . . . .	146,908 46
Transformers, . . . . .	19,833 87
Meters, . . . . .	13,221 12
Arc lamps, . . . . .	19,578 30
Due for light and power, . . . . .	16,706 56
Fuel on hand, . . . . .	8,198 02
Carbons on hand, . . . . .	1,561 13
Oil and waste on hand, . . . . .	88 45
Incandescent lamps on hand, . . . . .	1,022 14
Globes on hand, . . . . .	295 15
Other materials on hand, . . . . .	1,038 73
Fixtures on hand, . . . . .	1,422 80
Horses, wagons, etc., . . . . .	687 33
Sundry accounts due the company, . . . . .	1,353 24
Office furniture, . . . . .	1,392 00
Cash on hand, . . . . .	<u>55,949 32</u>
Total assets, as per books of the company, . . . . .	<u>\$495,224 02</u>

## LIABILITIES.

Capital stock, . . . . .	\$300,000 00
Unpaid bills, . . . . .	<u>7,412 88</u>
Total liabilities, as per books of the company, . . . . .	<u>\$307,412 88</u>
Profit and loss balance, . . . . .	<u>187,811 14</u>
	<u>\$495,224 02</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station, . . . . .	\$49,068 20	
For distribution, . . . . .	37,013 03	
management, . . . . .	12,068 11	
taxes and incidentals, . . . . .	11,360 49	
	<u>\$109,499 83</u>	
Income from sale of light and power, . . . . .		\$196,039 80
Balance to profit and loss, . . . . .	86,539 97	
	<u>\$196,039 80</u>	<u>\$196,039 80</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$157,862 70
Balance of manufacturing account, . . . . .		86,539 97
Interest received, . . . . .		1,826 79
Jobbing account, . . . . .		254 77
Other items of income, . . . . .		255 22
Dividends declared, . . . . .	\$24,000 00	
Depreciation, . . . . .	34,846 19	
Other items, . . . . .	82 12	
Balance June 30, 1899, . . . . .	187,811 14	
	<u>\$246,739 45</u>	<u>\$246,739 45</u>

## WORCESTER GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$222,990 00
Machinery and manufacturing appliances, . . . . .	258,640 00
Street mains, . . . . .	140,060 70
Meters, . . . . .	14,725 61
Due for gas, . . . . .	18,890 77
Gas coal on hand, . . . . .	26,933 46
Coke on hand, . . . . .	1,400 00
Tar on hand, . . . . .	2,200 00
Enrichers on hand, . . . . .	6,928 11
Other materials on hand, . . . . .	9,330 02
Stoves on hand, . . . . .	1,092 06
Cash on hand, . . . . .	26,742 04
Investments, . . . . .	3,352 50
Total assets, as per books of the company, . . . . .	<u>\$733,285 27</u>

## LIABILITIES.

Capital stock, . . . . .	\$500,000 00
Bonds issued, . . . . .	100,000 00
Deposits, . . . . .	7,742 48
Unpaid dividends, . . . . .	10,090 00
Total liabilities, as per books of the company, . . . . .	<u>\$617,832 48</u>
Profit and loss balance, . . . . .	115,452 79
	<u>\$733,285 27</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, . . . . .	\$106,329 21	
For distribution, . . . . .	29,803 53	
management, . . . . .	15,628 75	
taxes and incidentals, . . . . .	16,791 31	
	<hr/>	
Income from sale of gas, . . . . .	\$167,952 80	
residuals, . . . . .		\$254,645 93
other sources, . . . . .		13,536 58
		111 50
Balance to profit and loss, . . . . .	100,341 21	
	<hr/>	<hr/>
	\$268,294 01	\$268,294 01

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$98,178 51
Balance of manufacturing account, . . . . .		100,341 21
Interest received, . . . . .		601 14
Other items of income, . . . . .		54 60
Interest paid, . . . . .	\$5,325 67	
Dividends declared, . . . . .	50,000 00	
Depreciation, . . . . .	28,397 00	
Balance June 30, 1899, . . . . .	115,452 79	
	<hr/>	<hr/>
	\$199,175 46	\$199,175 46

## APPENDIX B.—MUNICIPALITIES.

### BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS, TO JUNE 30, 1899.

[For other information about these plants see under title "MUNICIPAL OWNERSHIP"  
in the body of the report.]

#### BELMONT.

##### ASSETS.

Electric lines, . . . . .	\$9,176 47
Transformers, . . . . .	596 23
Meters, . . . . .	922 13
Arc lamps, . . . . .	385 19
Incandescent street lamps, . . . . .	829 80
Due for light and power, . . . . .	50 14
Other materials on hand, . . . . .	20 00
Tools and appliances, . . . . .	334 00
Horses, wagons, etc., . . . . .	318 00
Sundry accounts due the plant, . . . . .	18 00
Cash (or town treasury), . . . . .	4,814 38
Sinking funds, . . . . .	280 00
Insurance prepaid, . . . . .	131 25
<b>Total assets, as per books of the plant, . . . . .</b>	<b>\$17,875 59</b>

##### LIABILITIES.

Appropriations for construction, . . . . .	\$2,000 00
sinking funds, . . . . .	280 00
Bonds outstanding, . . . . .	14,000 00
Interest accrued but not due, . . . . .	46 67
<b>Total liabilities, as per books of the plant, . . . . .</b>	<b>\$16,326 67</b>
<b>Profit and loss balance, . . . . .</b>	<b>1,548 92</b>
	<b>\$17,875 59</b>

##### MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,306 68	
Income from sale of light and power, . . . . .		\$1,474 24
Balance to profit and loss, . . . . .		4,832 44
	<b>\$6,306 68</b>	<b>\$6,306 68</b>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$2,703 72
Balance of manufacturing account, . . . . .	\$4,832 44	
Appropriation for maintenance, . . . . .		4,000 00
interest, . . . . .		840 00
Other items of income, . . . . .		7 64
Interest paid, and accrued, . . . . .	560 00	
Depreciation, . . . . .	610 00	
Balance June 30, 1899, . . . . .	1,548 92	
	<hr/>	<hr/>
	\$7,551 36	\$7,551 36

## BRAINTREE.

## ASSETS.

Real estate, . . . . .	\$6,529 96
Steam plant, . . . . .	8,781 74
Electric plant, . . . . .	9,704 43
Electric lines, . . . . .	14,966 39
Transformers, . . . . .	3,446 76
Meters, . . . . .	2,865 19
Arc lamps, . . . . .	2,938 69
Incandescent street lamps, . . . . .	487 83
Due for light and power, . . . . .	2,687 67
Fuel on hand, . . . . .	25 00
Carbons on hand, . . . . .	31 00
Oil and waste on hand, . . . . .	47 38
Incandescent lamps and jobbing material on hand, . . . . .	235 31
Globes on hand, . . . . .	4 90
Other materials on hand, . . . . .	742 99
Tools and appliances, . . . . .	552 75
Horses, wagons, etc., . . . . .	388 85
Office furniture, . . . . .	34 50
Cash (or town treasury), . . . . .	6,566 45
Sinking funds, . . . . .	2,659 28
	<hr/>
Total assets, as per books of the plant, . . . . .	\$63,697 09
Profit and loss balance, . . . . .	7,300 92
	<hr/>
	\$70,998 01

## LIABILITIES.

Appropriations for construction, . . . . .	\$9,190 81
note payments, . . . . .	15,000 00
sinking funds, . . . . .	2,580 00
Overdrafts for construction, . . . . .	8,375 89
Bonds outstanding, . . . . .	16,500 00
Notes payable, . . . . .	18,500 00
Interest accrued but not due, . . . . .	272 55
Unpaid bills, . . . . .	578 76
	<hr/>
Total liabilities, as per books of the plant, . . . . .	\$70,998 01



## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$12,915 65	
Income from sale of light and power, . . . . .		\$6,771 75
other sources, . . . . .		390 75
Balance to profit and loss, . . . . .		5,753 15
	<u>\$12,915 65</u>	<u>\$12,915 65</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$5,670 76	
Balance of manufacturing account, . . . . .	5,753 15	
Appropriation for maintenance, . . . . .		\$8,500 00
interest, . . . . .		1,440 00
Income from sinking funds, . . . . .		39 18
Wiring account, . . . . .		40 95
Interest paid and accrued, . . . . .	1,482 12	
Sinking fund appropriations, . . . . .	430 00	
Overdraft for construction, . . . . .	1,283 91	
Depreciation, . . . . .	2,602 78	
Other items, . . . . .	98 33	
Balance June 30, 1899, . . . . .		7,300 92
	<u>\$17,321 05</u>	<u>\$17,321 05</u>

## CHICOPPEE.

## ASSETS.

Real estate, . . . . .	\$22,811 49
Steam plant, . . . . .	18,648 00
Electric plant, . . . . .	13,060 67
Electric lines, . . . . .	17,979 67
Transformers, . . . . .	2,815 18
Meters, . . . . .	3,500 67
Arc lamps, . . . . .	6,739 02
Due for light and power, . . . . .	1,615 98
Fuel on hand, . . . . .	270 00
Carbons on hand, . . . . .	51 00
Oil and waste on hand, . . . . .	17 00
Incandescent lamps on hand, . . . . .	171 71
Globes on hand, . . . . .	18 30
Other materials on hand, . . . . .	769 16
Tools and appliances, . . . . .	1,416 27
Horses, wagons, etc., . . . . .	699 48
Sundry accounts due the plant, . . . . .	499 31
Office furniture, . . . . .	87 00
Cash (or city treasury), . . . . .	12,101 93
Total assets, as per books of the plant, . . . . .	<u>\$103,271 84</u>

## LIABILITIES.

Appropriations for construction, . . . . .	\$11,950 00
bond payments, . . . . .	12,000 00
Bonds outstanding, . . . . .	72,000 00
Notes payable, . . . . .	6,000 00
Interest accrued but not due, . . . . .	260 00
Total liabilities, as per books of the plant, . . . . .	<u>\$102,210 00</u>
Profit and loss balance, . . . . .	1,061 84

\$103,271 84

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$15,107 58	
Income from sale of light and power, . . . . .		\$5,900 67
Balance to profit and loss, . . . . .		9,206 91
	<u>\$15,107 58</u>	<u>\$15,107 58</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$15,385 65
Balance of manufacturing account, . . . . .	\$9,206 91	
Appropriation for maintenance, . . . . .		16,670 30
interest, . . . . .		4,740 00
Interest paid and accrued, . . . . .	3,170 00	
Depreciation, . . . . .	4,507 45	
City collector, . . . . .	18,837 63	
Other items, . . . . .	12 12	
Balance June 30, 1899, . . . . .	<u>1,061 84</u>	
	<u>\$36,795 95</u>	<u>\$36,795 95</u>

## DANVERS.

## ASSETS.

Real estate, . . . . .	\$2,982 03
Steam plant, . . . . .	7,149 25
Electric plant, . . . . .	6,714 86
Electric lines, . . . . .	10,968 52
Transformers, . . . . .	2,550 22
Meters, . . . . .	2,645 36
Arc lamps, . . . . .	2,789 07
Due for light in town buildings, . . . . .	414 79
Due for light and power, . . . . .	1,214 57
Fuel on hand, . . . . .	148 60
Carbons on hand, . . . . .	68 80
Oil and waste on hand, . . . . .	28 50
Incandescent lamps on hand, . . . . .	38 40
Globes on hand, . . . . .	5 60
Other materials on hand, . . . . .	382 75
Tools and appliances, . . . . .	297 50
Insurance prepaid, . . . . .	111 40
Sundry accounts due the plant, . . . . .	199 25
Office furniture, . . . . .	18 00
Cash (or town treasury), . . . . .	1,612 14
Sinking funds, . . . . .	<u>1,281 85</u>
Total assets, as per books of the plant, . . . . .	\$41,621 46
Profit and loss balance, . . . . .	<u>6,173 10</u>

\$47,794 56

## LIABILITIES.

Appropriations for construction, . . . . .	\$5,126 87
bond payments, . . . . .	15,000 00
sinking funds, . . . . .	1,929 10
Overdraft for construction to Jan. 15, 1899, . . . . .	547 24
Bonds outstanding, . . . . .	24,500 00
Unpaid bills, . . . . .	518 51
Interest accrued but not due, . . . . .	<u>172 84</u>

Total liabilities, as per books of the plant, . . . . . \$47,794 56

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$8,136 72	
Income from sale of light and power, . . . . .		\$4,609 60
Balance to profit and loss, . . . . .		3,527 12
	<u>\$8,136 72</u>	<u>\$8,136 72</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$3,260 09	
Balance of manufacturing account, . . . . .	3,527 12	
Appropriation for maintenance, . . . . .		\$2,277 85
Overdraft for maintenance to Jan. 15, 1899, . . . . .		606 48
Interest from sinking funds, . . . . .		40 45
Adjustment of expense items of 1898, . . . . .		65 90
Other items of income, . . . . .		375 44
Interest paid and accrued, . . . . .	867 84	
Depreciation, . . . . .	1,884 17	
Balance June 30, 1899, . . . . .		6,173 10
	<u>\$9,539 22</u>	<u>\$9,539 22</u>

## HINGHAM.

## ASSETS.

Electric lines, . . . . .	\$14,943 68
Transformers, . . . . .	1,597 35
Meters, . . . . .	1,804 21
Due for light and power, . . . . .	345 04
Incandescent lamps on hand, . . . . .	173 35
Other materials on hand, . . . . .	333 63
Tools and appliances, . . . . .	130 85
Sundry accounts due the plant, . . . . .	443 81
Office furniture, . . . . .	77 50
Cash (or town treasury), . . . . .	5,024 98
Total assets, as per books of the plant, . . . . .	<u>\$24,874 40</u>

## LIABILITIES.

Appropriations for construction, . . . . .	\$6,413 53
Notes payable, . . . . .	18,000 00
Interest accrued but not due, . . . . .	280 00
Total liabilities, as per books of the plant, . . . . .	<u>\$24,693 53</u>
Profit and loss balance, . . . . .	180 87
	<u>\$24,874 40</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$10,194 65	
Income from sale of light and power, . . . . .		\$5,302 33
other sources, . . . . .		446 24
Balance to profit and loss, . . . . .		4,446 08
	<u>\$10,194 65</u>	<u>\$10,194 65</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$387 72	
Balance of manufacturing account, . . . . .	4,446 08	
Appropriations for maintenance, . . . . .		\$6,047 60
interest, . . . . .		720 00
Jobbing account, . . . . .		359 53
Other items of income, . . . . .		53 69
Interest paid and accrued, . . . . .	720 00	
Depreciation, . . . . .	965 54	
Appropriation for construction, . . . . .	480 61	
Balance June 30, 1899, . . . . .	180 87	
	<hr/> \$7,180 82	<hr/> \$7,180 82

## HUDSON.

## ASSETS.

Real estate, . . . . .	\$8,947 97
Steam plant, . . . . .	5,918 94
Electric plant, . . . . .	3,765 29
Electric lines, . . . . .	6,277 56
Transformers, . . . . .	1,473 94
Meters, . . . . .	1,526 40
Arc lamps, . . . . .	1,345 60
Incandescent street lamps, . . . . .	415 29
Due for light and power, . . . . .	467 31
Fuel on hand, . . . . .	281 25
Carbons on hand, . . . . .	25 80
Oil and waste on hand, . . . . .	44 00
Incandescent lamps on hand, . . . . .	167 65
Globes on hand, . . . . .	23 80
Other materials on hand, . . . . .	266 82
Tools and appliances, . . . . .	273 00
Sundry accounts due the plant, . . . . .	4 60
Office furniture, . . . . .	67 50
Cash (or town treasury), . . . . .	3,666 61
Total assets, as per books of the plant, . . . . .	<hr/> \$34,959 33
Profit and loss balance, . . . . .	11,481 55
	<hr/> \$46,440 88

## LIABILITIES.

Appropriations for construction, . . . . .	\$4,835 24
note payments, . . . . .	2,000 00
Overdrafts for construction, . . . . .	438 22
Notes payable, . . . . .	38,000 00
Unpaid bills, . . . . .	407 46
Interest accrued but not due, . . . . .	759 96
Total liabilities, as per books of the plant, . . . . .	<hr/> \$46,440 88

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,476 20	
Income from sale of light and power, . . . . .		\$4,115 46
other sources, . . . . .		15 60
Balance to profit and loss, . . . . .		2,345 14
	<hr/> \$6,476 20	<hr/> \$6,476 20

# PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$12,630 41	
Balance of manufacturing account, . . . . .	2,345 14	
Appropriation for maintenance, . . . . .		\$5,000 00
Overdrafts for maintenance to Dec. 31, 1898, . . . . .		930 43
Adjustment of old accounts, . . . . .		628 41
Premium on notes sold, . . . . .		250 00
Other items of income, . . . . .		5 00
Interest paid and accrued, . . . . .	1,515 51	
Depreciation, . . . . .	1,630 79	
Wiring and lamps supplied, . . . . .	173 54	
Balance June 30, 1899, . . . . .		11,481 55
	<hr/>	<hr/>
	\$18,295 39	\$18,295 39

# HULL.

## ASSETS.

Real estate, . . . . .	\$12,360 59
Steam plant, . . . . .	25,337 55
Electric plant, . . . . .	10,593 77
Electric lines (commercial), . . . . .	13,792 32
Transformers, . . . . .	8,760 72
Meters, . . . . .	3,764 53
Arc lamps, . . . . .	174 40
Incandescent street lamps and lines, . . . . .	12,999 89
Due for light and power, . . . . .	1,965 32
Fuel on hand, . . . . .	150 39
Carbons on hand, . . . . .	19 46
Oil and waste on hand, . . . . .	80 86
Incandescent lamps on hand, . . . . .	233 84
Globes on hand, . . . . .	6 00
Other materials on hand, . . . . .	104 07
Inside wiring, . . . . .	89 29
Horses, wagons, and station tools, . . . . .	583 60
Insurance prepaid, . . . . .	20 31
Office furniture, . . . . .	197 22
Cash (or town treasury), . . . . .	6,922 12
Sinking funds, . . . . .	16,535 20
	<hr/>
Total assets, as per books of the plant, . . . . .	\$114,691 45
Profit and loss balance, . . . . .	31,691 75
	<hr/>
	\$146,383 20

## LIABILITIES.

Appropriations for construction, . . . . .	\$17,265 69
note payments, . . . . .	7,400 00
sinking funds, . . . . .	20,333 00
Bonds outstanding, . . . . .	60,000 00
Notes payable, . . . . .	34,702 00
Unpaid bills, . . . . .	5,709 22
Interest accrued but not due, . . . . .	270 92
Deposits, . . . . .	702 37
	<hr/>
Total liabilities, as per books of the plant, . . . . .	\$146,383 20

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$13,813 41	
Income from sale of light and power, . . . . .		\$10,240 24
other sources, . . . . .		568 90
Balance to profit and loss, . . . . .		3,004 27
	<hr/> \$13,813 41	<hr/> \$13,813 41
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$25,741 40	
Balance of manufacturing account, . . . . .	3,004 27	
Appropriation for maintenance, . . . . .		\$1,560 24
interest, . . . . .		4,439 76
Interest received from sinking funds, . . . . .		346 07
Jobbing account, . . . . .		28 92
Interest paid and accrued, . . . . .	4,429 92	
Depreciation, . . . . .	4,727 99	
Other items, . . . . .	163 16	
Balance June 30, 1899, . . . . .		31,691 75
	<hr/> \$38,066 74	<hr/> \$38,066 74

## MARBLEHEAD.

## ASSETS.

Real estate, . . . . .	\$22,555 63
Steam plant, . . . . .	14,856 07
Electric plant, . . . . .	8,258 77
Electric lines, . . . . .	15,838 17
Transformers, . . . . .	3,769 74
Meters, . . . . .	3,021 67
Arc lamps, . . . . .	2,907 83
Incandescent street lamps, . . . . .	130 93
Due for light and power, . . . . .	909 89
Fuel on hand, . . . . .	35 00
Carbons on hand, . . . . .	475 00
Oil and waste on hand, . . . . .	10 00
Globes on hand, . . . . .	3 00
Tools and appliances, . . . . .	150 00
Horses, wagons and distribution tools, . . . . .	250 00
Cash (or town treasury), . . . . .	8,540 52
Sinking funds, . . . . .	4,245 90
Total assets, as per books of the plant, . . . . .	<hr/> \$85,958 02
Profit and loss balance, . . . . .	4,066 47
	<hr/> \$90,024 49

## LIABILITIES.

Appropriations for construction, . . . . .	\$21,017 82
note payments, . . . . .	12,000 00
sinking funds, . . . . .	5,000 00
Bonds outstanding, . . . . .	50,000 00
Notes payable, . . . . .	2,000 00
Interest accrued but not due, . . . . .	6 67
Total liabilities, as per books of the plant, . . . . .	<hr/> \$90,024 49

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$12,679 98	
Income from sale of light and power, . . . . .		\$6,369 85
other sources, . . . . .		252 90
Balance to profit and loss, . . . . .		6,057 23
	<u>\$12,679 98</u>	<u>\$12,679 98</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$1,023 51	
Balance of manufacturing account, . . . . .	6,057 23	
Appropriation for maintenance, . . . . .		\$12,500 00
interest, . . . . .		2,120 00
Interest received from sinking funds, . . . . .		122 46
Jobbing account, . . . . .		112 71
Interest paid and accrued, . . . . .	2,126 67	
Depreciation, . . . . .	3,764 63	
Receipts paid to town treasurer, . . . . .	5,959 60	
Balance June 30, 1899, . . . . .		4,066 47
	<u>\$18,921 64</u>	<u>\$18,921 64</u>

## MIDDLEBOROUGH.

## ASSETS.

Real estate, . . . . .	\$16,764 60
Machinery and manufacturing appliances (gas), . . . . .	6,864 46
Street mains (gas), . . . . .	2,623 33
Meters (gas), . . . . .	904 29
Due for gas, . . . . .	412 40
Gas coal on hand, . . . . .	221 88
Gas oil on hand, . . . . .	131 81
Other gas materials on hand, . . . . .	56 75
Tools and appliances (gas), . . . . .	80 95
Water power, . . . . .	13,224 05
Steam plant (electric), . . . . .	6,207 25
Electric plant, . . . . .	6,018 61
Electric lines, . . . . .	9,085 52
Transformers, . . . . .	1,571 71
Meters (electric), . . . . .	1,096 44
Arc lamps, . . . . .	1,608 59
Incandescent street lamps, . . . . .	499 08
Due for electric light and power, . . . . .	1,102 95
Fuel on hand (electric), . . . . .	20 43
Carbons on hand, . . . . .	17 25
Oil and waste on hand, . . . . .	24 40
Incandescent lamps on hand, . . . . .	51 00
Globes on hand, . . . . .	14 71
Other electric materials on hand, . . . . .	607 54
Tools and appliances (electric), . . . . .	293 90
Horses, wagons, etc., . . . . .	35 00
Sundry accounts due the plant, . . . . .	707 58
Office furniture, . . . . .	105 46
Cash (or town treasury), . . . . .	3,384 89
Total assets, as per books of the plant, . . . . .	<u>\$73,736 88</u>
Profit and loss balance, . . . . .	34,829 05
	<u>\$108,565 93</u>

## LIABILITIES.

Appropriations for construction, . . . . .	\$13,472 69
extraordinary repairs, . . . . .	2,590 00
bond payments, . . . . .	6,500 00
General appropriations, . . . . .	536 57
Bonds outstanding, . . . . .	70,000 00
Notes payable, . . . . .	15,000 00
Interest accrued but not due, . . . . .	466 67
<b>Total liabilities, as per books of the plant, . . . . .</b>	<b>\$108,565 93</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Gas, . . . . .	\$3,193 63	
Electric, . . . . .	6,261 50	
Income from sale of gas, . . . . .		\$3,096 12
sale of electric light and power, . . . . .		5,468 18
other sources (electric), . . . . .		39 53
Balance to profit and loss:		
Gas, . . . . .		97 51
Electric, . . . . .		753 79
	<u>\$9,455 13</u>	<u>\$9,455 13</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$27,205 90	
Balance of gas manufacturing account, . . . . .	97 51	
Balance of electric manufacturing account, . . . . .	753 79	
Appropriation for maintenance, . . . . .		\$3,400 00
Interest paid and accrued, . . . . .	3,413 35	
Naphtha lighting, . . . . .	379 92	
Jobbing account, . . . . .	83 26	
Depreciation, . . . . .	4,471 14	
Transfer from maintenance to construction, . . . . .	1,367 85	
Other items, . . . . .	466 33	
Balance June 30, 1899, . . . . .		34,829 05
	<u>\$38,229 05</u>	<u>\$38,229 05</u>

## NEEDHAM.

## ASSETS.

Electric lines, . . . . .	\$10,531 82
Transformers, . . . . .	81 04
Cash (or town treasury), . . . . .	2,002 33
<b>Total assets, as per books of the plant, . . . . .</b>	<b>\$12,915 19</b>
Profit and loss balance, . . . . .	2,782 50
	<u>\$15,697 69</u>

## LIABILITIES.

Appropriations for construction, . . . . .	\$2,197 69
bond payments, . . . . .	13,500 00
<b>Total liabilities, as per books of the plant, . . . . .</b>	<b>\$15,697 69</b>



## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$3,275 38	
Balance to profit and loss, . . . . .		\$3,275 38
	<u>\$3,275 38</u>	<u>\$3,275 38</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$1,846 96	
Balance of manufacturing account, . . . . .	3,275 38	
Appropriation for maintenance, . . . . .		\$3,000 00
Depreciation, . . . . .	659 87	
Other items, . . . . .	29	
Balance June 30, 1899, . . . . .		2,782 50
	<u>\$5,782 50</u>	<u>\$5,782 50</u>

## NORTH ATTLEBOROUGH.

## ASSETS.

Real estate, . . . . .	\$8,701 84
Steam plant, . . . . .	12,846 31
Electric plant, . . . . .	6,072 46
Electric lines, . . . . .	15,907 46
Transformers, . . . . .	2,989 53
Meters, . . . . .	2,178 68
Arc lamps, . . . . .	124 76
Incandescent street lamps, . . . . .	254 06
Due for light and power, . . . . .	282 67
Carbons on hand, . . . . .	5 81
Incandescent lamps on hand, . . . . .	300 04
Globes on hand, . . . . .	6 50
Other materials on hand, . . . . .	365 28
Tools and appliances, . . . . .	368 32
Sundry accounts due the plant, . . . . .	166 32
Office furniture, . . . . .	125 52
Cash (or town treasury), . . . . .	8,081 93
Sinking funds, . . . . .	4,431 70

Total assets, as per books of the plant, . . . . .	\$63,209 19
Profit and loss balance, . . . . .	125 14
	<u>\$63,334 33</u>

## LIABILITIES.

Appropriations for construction, . . . . .	\$8,421 10
sinking funds, . . . . .	4,800 00
Bonds outstanding, . . . . .	50,000 00
Unpaid bills, . . . . .	113 23
Total liabilities, as per books of the plant, . . . . .	<u>\$63,334 33</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$7,479 60	
Income from sale of light and power, . . . . .		\$5,936 30
Balance to profit and loss, . . . . .		1,543 30
	<u>\$7,479 60</u>	<u>\$7,479 60</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$2,237 45
Balance of manufacturing account, . . . . .	\$1,543 30	
Appropriation for maintenance, . . . . .		8,800 00
Interest, . . . . .		2,000 00
Interest from sinking funds, . . . . .		149 00
Interest paid, . . . . .	2,000 00	
Appropriation for construction, . . . . .	1,261 25	
Depreciation, . . . . .	2,582 90	
Jobbing account, . . . . .	34 77	
Receipts paid to town treasury, . . . . .	5,889 37	
Balance June 30, 1899, . . . . .		125 14
	<hr/> \$13,311 59	<hr/> \$13,311 59

## PEABODY.

## ASSETS.

Real estate, . . . . .	\$12,820 43
Steam plant, . . . . .	13,805 01
Electric plant, . . . . .	6,094 92
Electric lines, . . . . .	11,706 86
Transformers, . . . . .	3,230 91
Meters, . . . . .	2,728 22
Arc lamps, . . . . .	5,131 57
Incandescent street lamps, . . . . .	149 92
Due for light and power, . . . . .	1,455 25
Fuel on hand, . . . . .	10 20
Carbons on hand, . . . . .	144 00
Oil and waste on hand, . . . . .	22 00
Incandescent lamps on hand, . . . . .	67 00
Globes on hand, . . . . .	16 00
Other materials on hand, . . . . .	125 00
Inside wiring, . . . . .	1,169 74
Tools and appliances, . . . . .	190 00
Horses, wagons, etc., . . . . .	325 00
Office furniture, . . . . .	41 80
Cash (or town treasury), . . . . .	7,044 02
Sinking funds, . . . . .	4,961 46
Total assets, as per books of the plant, . . . . .	<hr/> \$71,239 31
Profit and loss balance, . . . . .	15,653 22
	<hr/> \$86,892 53

## LIABILITIES.

Appropriations for construction, . . . . .	\$23,333 45
note payments, . . . . .	13,000 00
sinking funds, . . . . .	5,600 00
Overdrafts for construction, . . . . .	976 70
Bonds outstanding, . . . . .	40,000 00
Notes payable, . . . . .	3,700 00
Unpaid bills, . . . . .	282 38
Total liabilities, as per books of the plant, . . . . .	<hr/> \$86,892 53

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$14,357 60	
Income from sale of light and power, . . . . .		\$5,695 40
other sources, . . . . .		124 80
Balance to profit and loss, . . . . .		8,537 40
	<u>\$14,357 60</u>	<u>\$14,357 60</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$13,097 38	
Balance of manufacturing account, . . . . .	8,537 40	
Appropriation for maintenance, . . . . .		\$8,023 35
interest, . . . . .		1,765 00
insurance, . . . . .		231 00
Overdrafts for maintenance to Jan. 15, 1899, . . . . .		588 49
Interest from sinking funds, . . . . .		180 12
Jobbing account, . . . . .		20 65
Interest paid, . . . . .	1,830 00	
Depreciation, . . . . .	2,887 64	
Other items, . . . . .	109 41	
Balance June 30, 1899, . . . . .		15,653 22
	<u>\$26,461 83</u>	<u>\$26,461 83</u>

## READING.

## ASSETS.

Real estate, . . . . .	\$17,496 68
Steam plant, . . . . .	11,763 87
Electric plant, . . . . .	9,204 85
Electric lines, . . . . .	15,104 26
Transformers, . . . . .	2,777 85
Meters, . . . . .	1,908 31
Arc lamps, . . . . .	2,200 36
Incandescent street lamps, . . . . .	878 74
Due for light and power, . . . . .	662 39
Fuel on hand, . . . . .	183 00
Carbons on hand, . . . . .	54 50
Oil and waste on hand, . . . . .	50 25
Incandescent lamps on hand, . . . . .	127 36
Globes on hand, . . . . .	10 50
Other materials on hand, . . . . .	112 01
Inside wiring, . . . . .	655 88
Sundry accounts due the plant, . . . . .	43 95
Office furniture, . . . . .	342 38
Cash (or town treasury), . . . . .	3,256 93
Total assets, as per books of the plant, . . . . .	<u>\$66,834 07</u>
Profit and loss balance, . . . . .	7,565 93
	<u>\$74,400 00</u>

## LIABILITIES.

Appropriations for construction, . . . . .	\$5,900 00
bond payments, . . . . .	4,000 00
note payments, . . . . .	5,700 00
Bonds outstanding, . . . . .	46,000 00
Notes payable, . . . . .	12,800 00
Total liabilities, as per books of the plant, . . . . .	<u>\$74,400 00</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$9,576 35	
Income from sale of light and power, . . . . .		\$3,923 02
other sources, . . . . .		157 40
Balance to profit and loss, . . . . .		5,495 93
	<u>\$9,576 35</u>	<u>\$9,576 35</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$3,418 44	
Balance of manufacturing account, . . . . .	5,495 93	
Appropriations for maintenance, . . . . .		\$4,500 00
interest, . . . . .		2,372 50
Interest received, . . . . .		5 65
Wiring account, . . . . .		48 34
Interest paid, . . . . .	2,364 25	
Depreciation, . . . . .	3,213 80	
Balance June 30, 1899, . . . . .		7,565 93
	<u>\$14,492 42</u>	<u>\$14,492 42</u>

## TAUNTON.

## ASSETS.

Real estate, . . . . .	\$20,532 11
Steam plant, . . . . .	30,056 91
Electric plant, . . . . .	25,699 58
Electric lines, . . . . .	29,052 25
Transformers, . . . . .	6,179 79
Meters, . . . . .	2,590 13
Arc lamps, . . . . .	12,139 13
Due for light and power, . . . . .	2,419 81
Fuel on hand, . . . . .	27 60
Carbons on hand, . . . . .	128 35
Oil and waste on hand, . . . . .	35 00
Incandescent lamps on hand, . . . . .	217 60
Globes on hand, . . . . .	67 25
Other materials on hand, . . . . .	178 67
Inside wiring, . . . . .	2,004 95
Tools and appliances, . . . . .	632 04
Horses, wagons, etc., . . . . .	612 97
Sundry accounts due the plant, . . . . .	77 16
Office furniture, . . . . .	280 36
Cash (or city treasury), . . . . .	11,405 75
Sinking funds, . . . . .	21,905 47
Total assets, as per books of the plant, . . . . .	<u>\$166,242 88</u>

## LIABILITIES.

Appropriations for construction, . . . . .	\$4,301 75
sinking funds, . . . . .	7,093 00
Bonds outstanding, . . . . .	141,000 00
Unpaid bills, . . . . .	3,694 45
Interest accrued but not due, . . . . .	470 00
Total liabilities, as per books of the plant, . . . . .	<u>\$156,559 20</u>
Profit and loss balance, . . . . .	9,683 68
	<u>\$166,242 88</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$24,346 55	
Income from sale of light and power, . . . . .		\$21,382 93
Balance to profit and loss, . . . . .		2,963 62
	<u>\$24,346 55</u>	<u>\$24,346 55</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .		\$12,398 57
Balance of manufacturing account, . . . . .	\$2,963 62	
Appropriations for maintenance, . . . . .		5,500 00
interest, . . . . .		5,406 67
Interest received, . . . . .		66 66
Bond premiums, . . . . .		859 15
Interest from sinking funds, . . . . .		496 50
Jobbing account, . . . . .		58 10
Interest paid and accrued, . . . . .	5,490 00	
Depreciation, . . . . .	6,646 35	
Balance June 30, 1899, . . . . .	9,683 68	
	<u>\$24,783 65</u>	<u>\$24,783 65</u>

## WAKEFIELD.

## ASSETS.

Real estate, . . . . .	\$27,204 19
Machinery and manufacturing appliances (gas), . . . . .	30,005 17
Street mains (gas), . . . . .	21,802 30
Meters (gas), . . . . .	3,142 99
Due for gas, . . . . .	1,135 83
Gas coal on hand, . . . . .	370 38
Oil lighting materials, . . . . .	12 80
Gas oil on hand, . . . . .	3 96
Tools and appliances (gas), . . . . .	433 75
Other gas materials on hand, . . . . .	807 90
Gas stoves, . . . . .	10 00
Steam plant (electric), . . . . .	16,281 96
Electric plant, . . . . .	12,023 81
Electric lines, . . . . .	19,955 89
Transformers, . . . . .	2,831 01
Meters (electric), . . . . .	1,734 28
Arc lamps, . . . . .	3,491 69
Due for electric light and power, . . . . .	583 08
Fuel on hand (electric), . . . . .	166 22
Carbons on hand, . . . . .	29 25
Oil and waste on hand, . . . . .	31 70
Incandescent lamps on hand, . . . . .	94 35
Globes on hand, . . . . .	4 00
Other electric materials on hand, . . . . .	211 85
Tools and appliances (electric), . . . . .	511 47
Horses, wagons, etc., . . . . .	373 68
Sundry accounts due the plant, . . . . .	484 26
Office furniture, . . . . .	224 80
Cash (or town treasury), . . . . .	11,699 95
Insurance prepaid, . . . . .	211 65
Total assets, as per books of the plant, . . . . .	\$155,874 17
Profit and loss balance, . . . . .	38,042 56

\$193,916 73

## LIABILITIES.

Appropriations for construction, . . . . .	\$7,500 00
bond payments, . . . . .	15,000 00
Bonds outstanding, . . . . .	168,000 00
Unpaid bills, . . . . .	1,612 53
Deposits, . . . . .	124 20
Interest accrued but not due, . . . . .	1,680 00
<b>Total liabilities, as per books of the plant, . . . . .</b>	<b>\$193,916 73</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Gas, . . . . .	\$8,626 67	
Electric, . . . . .	9,574 18	
Income from sale of gas, . . . . .		\$11,716 18
residuals, . . . . .		1,708 68
sale of electric light and power, . . . . .		4,343 06
other sources (electric), . . . . .		600 00
Balance to profit and loss:		
Gas, . . . . .	4,798 29	
Electric, . . . . .		4,631 12
	<b>\$22,999 04</b>	<b>\$22,999 04</b>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$30,884 63	
Balance of gas manufacturing account, . . . . .		\$4,798 29
Balance of electric manufacturing account, . . . . .	4,631 12	
Appropriation for maintenance, . . . . .		250 00
interest, . . . . .		6,720 00
Jobbing account (gas), . . . . .		109 22
Interest paid and accrued, . . . . .	6,750 25	
Depreciation, . . . . .	7,288 04	
Oil lights, . . . . .	323 83	
Jobbing account (electric), . . . . .	11 48	
Other items, . . . . .	30 72	
Balance June 30, 1899, . . . . .		38,042 56
	<b>\$49,920 07</b>	<b>\$49,920 07</b>

## WELLESLEY.

## ASSETS.

Electric lines, . . . . .	\$12,964 21
Due for light and power, . . . . .	30 00
Incandescent lamps on hand, . . . . .	3 30
Other materials on hand, . . . . .	5 00
Tools and appliances, . . . . .	16 00
Sundry accounts due the plant, . . . . .	75 00
Cash (or town treasury), . . . . .	4,549 50
<b>Total assets, as per books of the plant, . . . . .</b>	<b>\$17,643 01</b>
Profit and loss balance, . . . . .	870 94

**\$18,513 95**

## LIABILITIES.

Appropriations for bond payments, . . . . .	\$9,000 00
Bonds outstanding, . . . . .	9,000 00
Unpaid bills, . . . . .	393 95
Interest accrued but not due, . . . . .	120 00
Total liabilities, as per books of the plant, . . . . .	<u>\$18,513 95</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$3,827 28	
Income from sale of light and power, . . . . .		\$120 00
other sources, . . . . .		150 00
Balance to profit and loss, . . . . .		3,557 28
	<u>\$3,827 28</u>	<u>\$3,827 28</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1898, . . . . .	\$654 91	
Balance of manufacturing account, . . . . .	3,557 28	
Appropriation for maintenance, . . . . .		\$5,000 00
interest, . . . . .		360 00
Interest paid and accrued, . . . . .	366 67	
Depreciation, . . . . .	682 33	
Returned to town treasury — unavallable maintenance, Dec. 31, 1898, . . . . .	969 75	
Balance June 30, 1899, . . . . .		870 94
	<u>\$6,230 94</u>	<u>\$6,230 94</u>

## WESTFIELD.

[From June 1, 1899.]

## ASSETS.

Real estate (gas), . . . . .	\$35,152 82
Real estate (electric), . . . . .	12,447 91
Machinery and manufacturing appliances (gas), . . . . .	24,109 22
Street mains (gas), . . . . .	35,629 33
Meters (gas), . . . . .	4,950 84
Due for gas, . . . . .	1,328 92
Gas coal on hand, . . . . .	446 45
Gas oil on hand, . . . . .	33 67
Other gas materials on hand, . . . . .	2,183 66
Steam plant (electric), . . . . .	13,986 48
Electric plant, . . . . .	7,035 56
Electric lines, . . . . .	6,769 68
Transformers, . . . . .	896 25
Meters (electric), . . . . .	124 48
Arc lamps, . . . . .	3,286 25
Incandescent street lamps, . . . . .	55 77
Inside wiring, . . . . .	1,294 58
Due for electric light and power, . . . . .	885 68
Fuel on hand (electric), . . . . .	326 98
Carbons on hand, . . . . .	42 98
Oil and waste on hand, . . . . .	10 81
Incandescent lamps on hand, . . . . .	30 00
Globes on hand, . . . . .	3 00

Other electric materials on hand, . . . . .	\$343 70
Tools and appliances (electric), . . . . .	600 00
Tools and appliances (gas), . . . . .	450 00
Sundry accounts receivable, . . . . .	256 84
Office furniture, . . . . .	168 00

Total assets, as per books of the plant, . . . . . \$152,849 76

## LIABILITIES.

Appropriations for construction, . . . . .	\$30,000 00
Bonds outstanding, . . . . .	120,000 00
Unpaid bills, . . . . .	816 18
Interest accrued but not due, . . . . .	350 00
Amounts due from the plant, not included above, . . . . .	1,352 07

Total liabilities, as per books of the plant, . . . . . \$152,518 25

Profit and loss balance, . . . . . 331 51

\$152,849 76

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Gas, . . . . .	\$690 46	
Electric, . . . . .	397 64	
Income from sale of gas, . . . . .		\$1,328 92
residuals, . . . . .		118 61
sale of electric light and power, . . . . .		885 68
Balance to profit and loss:		
Gas, . . . . .	757 07	
Electric, . . . . .	488 04	
	\$2,333 21	\$2,333 21

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of gas manufacturing account, . . . . .		\$757 07
Balance of electric manufacturing account, . . . . .		488 04
Jobbing account (electric), . . . . .		16 20
Jobbing account (gas), . . . . .		30 08
Interest accrued, . . . . .	\$350 00	
Depreciation, . . . . .	609 88	
Balance June 30, 1899, . . . . .	331 51	
	\$1,291 39	\$1,291 39



## APPENDIX C.

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### NEW LEGISLATION.—ACTS OF 1899.

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#### [CHAPTER 134.]

#### AN ACT RELATIVE TO THE LICENSING OF GAS FITTERS AND THE SUPERVISION OF GAS FITTING IN THE TOWN OF BROOKLINE.

*Be it enacted, etc., as follows :*

SECTION 1. No person, firm or corporation shall engage in the business of gas fitting or the installation or repair of gas fixtures in buildings in the town of Brookline, and no journeyman shall work at said business in said town, unless licensed therefor in accordance with the provisions of this act ; but this section shall not take effect until ninety days after the acceptance of this act by said town. The word “journeyman”, as used herein, means one who personally does any gas fitting or any work in connection therewith which would be subject to inspection under this act.

SECTION 2. There shall be a board of three examiners, selected as follows :—The first, a member of the board of health, designated by said board ; the second, the inspector of buildings in said town ; the third, a person holding no other office, to be appointed by the board of health and who shall be a practical gas fitter of at least five years’ continuous experience lasting up to the time of his appointment. The first and third members shall be chosen within thirty days after the acceptance of this act, for a term ending on the first day of May following their appointment, and thereafter annually. The first and second members shall receive no compensation. The third member shall be paid for his services by said town at a rate not exceeding five dollars for each day of actual service, and at the same rate for any fraction of a day. Said third member shall be entitled to receive a license under this act without fee or examination. As soon as may be after their appointment the members of said board shall organize by the selection of a chairman and clerk and shall designate times and places for the examination of applicants for licenses.

SECTION 3. Any person desiring to engage in said business, or any person desiring to labor at it as a journeyman, shall make application to the inspector of buildings for a license, and shall thereupon be examined as to his qualifications by said board, such examination to include some kind of practical test; and if he be found competent said board shall so certify to said inspector, and the inspector shall issue a license to him: *provided*, that he first registers with said inspector his name, residence, place of business and license number, and pays the license fee. In case of a firm or corporation the examination and licensing of one member of the firm, or the manager of the corporation, shall satisfy the requirements of this act. A license may at any time be revoked by said board. It shall continue in force until so revoked, but it shall not be transferable.

SECTION 4. The fee for a license under this act shall be two dollars for any employer, firm or corporation, and fifty cents for a journeyman.

SECTION 5. Any person, firm or corporation holding a license under chapter two hundred and sixty-five of the acts of the year eighteen hundred and ninety-seven shall be entitled to receive a license under this act without fee or examination, upon registering with the inspector of buildings as provided in section three of this act.

SECTION 6. The board of health of said town shall appoint as many inspectors of gas fitting and gas fixture installation in buildings as they may deem necessary from time to time. The compensation of the inspectors shall be determined by said board of health, subject to the approval of the town, and such inspectors shall hold office until removed by the board of health. Said inspectors shall inspect all new work relating to gas piping and to gas fittings and fixtures in new and old buildings within said town, and shall report to the board of health all violations of this act or of any act, by-law or regulation relating to gas fixtures and applicable to said town, which now exists or may hereafter be enacted or made, and they shall also perform such other appropriate duties as may be required of them by said board of health. No inspector shall inspect or approve any work done by himself or by any person by whom he is employed or who is employed by him.

SECTION 7. In new work done after the acceptance of this act in said town gas pipes shall not be covered or concealed from view until they have been approved by one of the inspectors, who shall examine the same within two working days after notice that such pipes are ready for inspection; and such new pipes shall not be used until the same and the fixtures attached thereto have been

tested in the presence of one or more of said inspectors, by the person doing the work, by some test approved by said inspector or inspectors.

SECTION 8. Every person licensed under the provisions of this act shall display his license number conspicuously at his place of business.

SECTION 9. After the acceptance of this act as hereinafter provided no building in said town shall be piped or fitted for gas, and no gas fixtures shall be placed in any building, nor shall any repairs be made upon any such piping or fixtures, unless a permit shall be granted therefor by the inspector of buildings. Applications for such permits shall be made only by persons licensed as aforesaid, and they shall contain a full statement of the situation of the building, the name and address of the owner, of the work to be done and the materials to be used, and if the inspector so requires a plan of the work contemplated. It shall be lawful however for persons licensed as aforesaid to make necessary repairs without a permit in the case of leaks or breaks requiring immediate attention; but in such cases a report signed by the person making the repairs shall be filed in the office of the inspector of buildings within forty-eight hours after the repairs were made, stating the nature of the leak or break, and in detail the extent of the repairs made and the manner of making the same. All materials used and work performed under the provisions of this section shall be subject to such regulations as now exist or may hereafter be made by the board of health of said town. Nothing in this section shall apply to the taking off or replacing of the ordinary gas burner or tip.

SECTION 10. No gas pipe which may be put in any building in said town shall be let into the timbers, beams or girders, unless the same is placed within thirty-six inches of the end of said timber, beam or girder, and in no building shall the pipes be let into the timbers, beams or girders, more than two inches in depth. No pipes from which fixtures are to be suspended shall be run on the under side of the timbers, except when the boarding runs diagonally with respect to said timbers, in which case they shall be firmly secured to the timbers. No person shall disconnect or remove any gas meter except the representative of the gas company owning such meter.

SECTION 11. All gas brackets shall be placed at least three feet below any ceiling or wood work, unless the same is properly protected by a shield, in which case the distance shall not be less than eighteen inches. Nothing in this act shall be construed to affect the operations of any gas company upon its own premises or with respect to its mains or service pipes.

SECTION 12. The board of health of said town may by said inspectors, from time to time as it deems proper, inspect the gas fixtures and appliances in any building, and shall make such regulations relating thereto as it deems that the public health and safety require, and the owner of such building shall comply with such regulations.

SECTION 13. Any person violating any provision of this act or any ordinance, by-law, rule or regulation made thereunder shall be deemed guilty of a misdemeanor, and shall be subject to a fine not exceeding one hundred dollars for every such violation; and if such person has received a license under this act his license may be revoked by the board of health of said town; and if the license is revoked no new license shall be issued to him until the expiration of one year from the date of such revocation.

SECTION 14. The inspector of buildings shall annually make a full report in detail to said town of all his proceedings under this act during the year, and shall include therein a report of the board of examiners appointed under this act, giving their proceedings during the year.

SECTION 15. This act shall take effect upon its passage so far as to allow said town to vote upon the acceptance of the same, but it shall not take full effect until it has been accepted by a vote of two thirds of the voters of said town present and voting thereon at a meeting duly called for the purpose. [*Approved March 9, 1899.*]

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[CHAPTER 199.]

AN ACT RELATIVE TO MECHANICAL AND MANUFACTURING CORPORATIONS.

*Be it enacted, etc., as follows:*

SECTION 1. For the purpose of carrying on any mechanical or manufacturing business, except that of distilling, or manufacturing intoxicating liquors, three or more persons may associate themselves together with the intention of forming a corporation with a capital of not less than five thousand dollars. Such corporation shall be subject to all laws now or hereafter in force relating to such corporations.

SECTION 2. Every mechanical or manufacturing corporation which is subject to chapter one hundred and six of the Public Statutes and acts in amendment thereof and in addition thereto may, at a meeting called for the purpose, increase its capital to such amount as may be determined by the stockholders, such increase to be made in the manner provided by existing laws. [*Approved March 28, 1899.*]

[CHAPTER 247.]

AN ACT TO EXTEND THE APPLICATION OF THE LAW RELATIVE TO THE WEEKLY PAYMENT OF WAGES.

*Be it enacted, etc., as follows :*

SECTION 1. Section one of chapter four hundred and thirty-eight of the acts of the year eighteen hundred and ninety-five, as amended by chapter three hundred and thirty-four of the acts of the year eighteen hundred and ninety-six, as amended by chapter four hundred and eighty-one of the acts of the year eighteen hundred and ninety-eight, is hereby amended by adding after the word "business", in the seventh line, the following words:—in any of the building trades; in quarries or mines; in public works; in the construction or repair of railroads or street railways, of roads, bridges, sewers, of gas, water or electric light works, pipes or lines,—so as to read as follows:—*Section 1.* Sections fifty-one to fifty-four, inclusive, of chapter five hundred and eight of the acts of the year eighteen hundred and ninety-four, relative to the weekly payment of wages by corporations, shall apply to all contractors and to any person or partnership engaged in this Commonwealth in any manufacturing business; in any of the building trades; in quarries or mines; in public works; in the construction or repair of railroads or street railways, of roads, bridges, sewers, of gas; water or electric light works, pipes or lines. And the word "corporation", as used in said sections, shall include such contractors, persons and partnerships.

SECTION 2. This act shall take effect upon its passage. [*Approved April 10, 1899.*

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[CHAPTER 320.]

AN ACT RELATIVE TO THE REGULATION OF ELECTRIC WIRES.

*Be it enacted, etc., as follows :*

Section two of chapter four hundred and four of the acts of the year eighteen hundred and ninety is hereby amended by striking out the whole of said section and inserting in place thereof the following:—*Section 2.* Every such person and corporation shall, in the several cities within six months after the appointment of the officer hereinafter provided for, affix at the points of support at which any such wire or cable containing wires is attached, a tag or mark distinctly designating the owner or user of such wire or cable. No such tag or mark shall be required for the wires of a street railway company, except for its feed wires at points of attachment to poles carrying the feed wires of one or more other street railway companies. [*Approved April 29, 1899.*

## [CHAPTER 337.]

AN ACT RELATIVE TO THE REGULATION AND SUPERVISION OF WIRES  
OVER STREETS AND BUILDINGS IN TOWNS.

*Be it enacted, etc., as follows :*

SECTION 1. Every person or corporation, private or municipal, owning or operating a line of wires over or under streets or buildings in a town, shall use only strong and proper wires safely attached to strong and sufficient supports, and insulated at all points of attachment; shall remove all wires the use of which is abandoned; shall properly insulate every wire where it enters a building, and if such wire is other than a wire designed to carry an electric light, heat or power current shall attach to it at a proper point in the circuit, near the place of entering the building, and so situated as to avoid danger from fire, an appliance adapted to prevent at all times a current of electricity of such intensity or volume as to be capable of injuring electrical instruments or of causing fire from entering the building by means of such wire, beyond the point at which such appliance is attached; and shall properly insulate every wire within a building when such wire is designed to carry an electric light, heat or power current.

SECTION 2. Wherever wires belonging to different owners are attached to the same pole, cross-arm or fixture, such pole, cross-arm or fixture shall be plainly marked with the name or initials of the owner of the same, and such wires, at or near their points of attachment to such pole, cross-arm or fixture, shall be tagged or marked with the names or initials of their owners.

SECTION 3. Any town may at an annual town meeting instruct its selectmen to appoint an inspector of wires, who shall supervise every wire over or under streets or buildings in such town, and every wire within a building when such wire is designed to carry an electric light, heat or power current; shall notify the person or corporation owning or operating any such wire whenever its attachments, insulation, supports or appliances are improper or unsafe, or whenever the tags or marks thereof are insufficient or illegible, and shall at the expense of the town remove every wire the use of which is abandoned and every wire hereinbefore required to be tagged or marked which is unprovided with a tag or mark. The cost of such removal shall be repaid by the owner of the wire removed. The said inspector shall see that all laws and regulations relating to wires are strictly enforced.

SECTION 4. Any town may recover, in an action of contract, of the person or corporation owning any such wire as is hereinbefore described, any expense which it may have incurred for the removal thereof. [Approved May 4, 1899.]

## [CHAPTER 365.]

AN ACT RELATIVE TO THE ANNUAL EXPENDITURES OF THE BOARD OF  
GAS AND ELECTRIC LIGHT COMMISSIONERS.

*Be it enacted, etc., as follows :*

SECTION 1. The board of gas and electric light commissioners may expend a sum not exceeding three thousand dollars annually in procuring statistics, books and stationery, and for other necessary incidental expenses. They may also expend a sum not exceeding thirty-five hundred dollars annually for clerical assistance. The amounts expended under this section shall be assessed and collected as is now provided by law for the assessment and collection of the other expenses of said board.

SECTION 2. Section one of chapter four hundred and sixty-three of the acts of the year eighteen hundred and ninety-five is hereby repealed.

SECTION 3. This act shall take effect upon its passage. [*Approved May 12, 1899.*]

## [CHAPTER 368.]

## AN ACT RELATIVE TO THE LICENSING OF ENGINEERS AND FIREMEN.

*Be it enacted, etc., as follows :*

SECTION 1. It shall be unlawful for any person to have charge of or to operate a steam boiler or engine in this Commonwealth, except boilers and engines upon locomotives, motor road vehicles, boilers in private residences, boilers in apartment houses of less than five flats, boilers under the jurisdiction of the United States, boilers used for agricultural purposes exclusively, boilers of less than eight horse power, and boilers used for heating purposes exclusively which are provided with a device approved by the chief of the district police limiting the pressure carried to fifteen pounds to the square inch, unless he holds a license as hereinafter provided ; and it shall be unlawful for any owner or user of a steam boiler or engine, other than those boilers or engines above excepted, to operate or cause to be operated a steam boiler or engine for a period of more than one week, unless the persons in charge and operating such boiler or engine are duly licensed.

SECTION 2. If any such steam engine or boiler is found at any time in charge of or operated by a person who is not a duly licensed engineer or fireman, and if, after a lapse of one week from such time, the same is again found to be operated by a person or persons not duly licensed, it shall be deemed prima facie evidence of a violation of section one of this act.

**SECTION 3.** Any person desiring to act as engineer or fireman shall make application for a license so to act, to the examiner of engineers for the city or town in which he resides or is employed, upon blanks to be furnished by the examiner. The application must show his experience during the preceding three years or time of service. The applicant shall be given a practical examination, and if found competent and trustworthy, he shall receive within six days after the examination, a license graded according to the merits of his examination, irrespective of the grade of license for which he applies. The applicant shall have the privilege of having one person present during his examination, who shall take no part in the same, but who may take notes, if he so desires. No person shall be entitled to receive more than one examination within ninety days, except in the case of an appeal as hereinafter provided. A license shall continue in force for three years, or until the same is revoked for incompetency or untrustworthiness; and a license shall remain revoked until a new license is granted. A license, unless revoked, shall at the end of said three years be renewed by an examiner of engineers upon application and without examination, if the application for renewal is made within six months of the expiration of the license. In case a new license of a different grade is issued the old license must be destroyed in the presence of the examiner. In case of the loss of a license by fire or other means a new license shall be issued in its place, without re-examination, upon satisfactory proof of such loss to an examiner.

**SECTION 4.** Licenses shall be granted according to the competency of the applicant, and shall be distributed in the following classes:—Engineers' licenses:—First class, unlimited in horse power. Second class, to have charge of and operate any boiler or boilers and any engine not exceeding one hundred and fifty horse power. Third class, to have charge of and operate any single boiler and any engine not exceeding fifty horse power. Firemen's licenses:—First, to operate any boiler or boilers. Second, to have charge of and operate low pressure heating boilers where the pressure carried is less than twenty-five pounds to the square inch. Any person desiring to have charge of or to operate any particular steam plant or type of plant, may be examined as to his competency for such service and no other, and if found competent and trustworthy shall be granted a license for such service and no other; and the holder of such special license may have the same transferred to some other particular plant of the same type and horse power, without re-examination.

**SECTION 5.** The words "have charge", in this act, shall be



construed to designate the person under whose supervision a boiler or engine is operated. The "person operating" shall be understood to mean any and all persons actually engaged in generating steam in any power boiler.

SECTION 6. The horse power of any boiler shall be ascertained upon the basis of three horse power for each square foot of grate surface, for a power boiler, and on the basis of one and one half horse power for each square foot of grate surface, if the boiler is used for heating purposes exclusively. The engine power shall be reckoned upon a basis of a mean effective pressure of forty pounds per square inch of piston for a simple engine; fifty pounds for a condensing engine; and seventy pounds for a compound engine, reckoned upon area of high pressure piston.

SECTION 7. All applications for licenses shall be accompanied by a fee of one dollar. All fees so paid shall be accounted for by the examiners, to the chief of the district police, who shall return the same monthly to the treasurer of the Commonwealth.

SECTION 8. The boiler inspection department of the district police shall act as examiners and enforce the provisions of this act.

SECTION 9. Any person dissatisfied with the action of an examiner in refusing or revoking a license, may appeal from his decision within one month from such decision, to the remaining examiners, who shall together act as a board of appeal, and a majority of whom shall have the power to hear the parties and pass upon the subjects of appeal. The party appealing may have the privilege of having one first class engineer present during the hearing of his appeal, who shall take no part in the same. The decision of the majority of such remaining examiners so acting shall be final, if approved by the chief of the district police.

SECTION 10. An engineer's or fireman's license granted under this or previous acts shall be placed so as to be easily read, in a conspicuous place in the engine room or boiler room of the plant operated by the holder of such license.

SECTION 11. Whoever violates any of the provisions of this act shall be punished by fine of not less than ten nor more than three hundred dollars, or by imprisonment not exceeding three months. Any trial justice may in his discretion take jurisdiction in complaints for violations of this act, and in such cases may impose a fine not exceeding fifty dollars.

SECTION 12. All acts and parts of acts inconsistent herewith are hereby repealed: *provided however*, that such repeal shall not invalidate any license granted under the acts repealed, and

licensees holding licenses so granted shall have the same powers given by section four of this act to licensees of a similar grade.

SECTION 13. This act shall take effect upon its passage. [*Approved May 12, 1899.*]

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[CHAPTER 485.]

AN ACT RELATIVE TO THE INSPECTION OF GAS AND GAS METERS.

*Be it enacted, etc., as follows:*

SECTION 1. Section two of chapter sixty-one of the Public Statutes is hereby amended by striking out in the first line the words “two thousand”, and inserting in place thereof the words:—twenty-five hundred,—and by striking out all after the word “year”, in the second line, to and including the word “six”, in the third line, so as to read as follows:—*Section 2.* The salary of the inspector shall be twenty-five hundred dollars a year, and the salary of the assistant inspector shall be twelve hundred dollars a year, and the inspector and assistant inspector shall be paid, in addition to their salaries, all actual travelling expenses necessarily incurred by them in the performance of their official duties. Said salaries and expenses shall be paid out of the treasury of the Commonwealth, but no larger amount shall be so paid out than is actually paid into the treasury in the manner hereinafter provided.

SECTION 2. Section six of the said chapter is hereby amended by striking out all after the word “shall”, in the seventeenth line, and inserting in place thereof the following words:—be allowed a sum not exceeding twenty-five hundred dollars in any one year for the compensation of such deputies and for office and other expenses not provided for in sections two and nine of this act; and any sums remaining after such expenditures shall be paid into the treasury of the Commonwealth by said inspector quarterly on the first Mondays of January, April, July and October of each year,—so as to read as follows:—*Section 6.* When the inspector finds himself unable to attend to his duties in any city or town, he shall appoint temporarily, and for such time as he deems expedient, one or more deputy inspectors of meters for the county in which such city or town is situated. Such deputies shall be duly sworn, and shall act under his direction; they shall not be connected with or employed by any gas company, and shall be subject to the same disabilities as are set forth in section four, and from their decisions appeals to the inspector may be taken by the gas company or by the consumer. The inspector shall be entitled to collect for the

services of such deputies in examining, comparing, and testing meters, with or without stamping them, a fee of twenty-five cents for each meter delivering not more than a cubic foot of gas in four revolutions, vibrations, or complete repetitions of its action, and for each meter so delivering more than a cubic foot, a fee of thirty cents, with twenty cents added for every additional cubic foot so delivered. Out of the fees so collected by the inspector he shall be allowed a sum not exceeding twenty-five hundred dollars in any one year for the compensation of such deputies and for office and other expenses not provided for in sections two and nine of this act; and any sums remaining after such expenditures shall be paid into the treasury of the Commonwealth by said inspector, quarterly on the first Mondays of January, April, July and October of each year.

SECTION 3. This act shall take effect on the first day of July next. [*Approved June 2, 1899.*]

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